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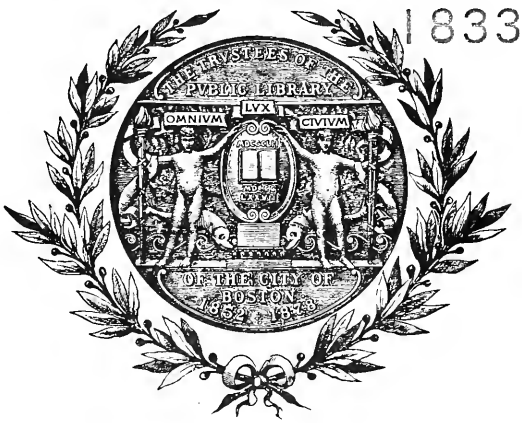

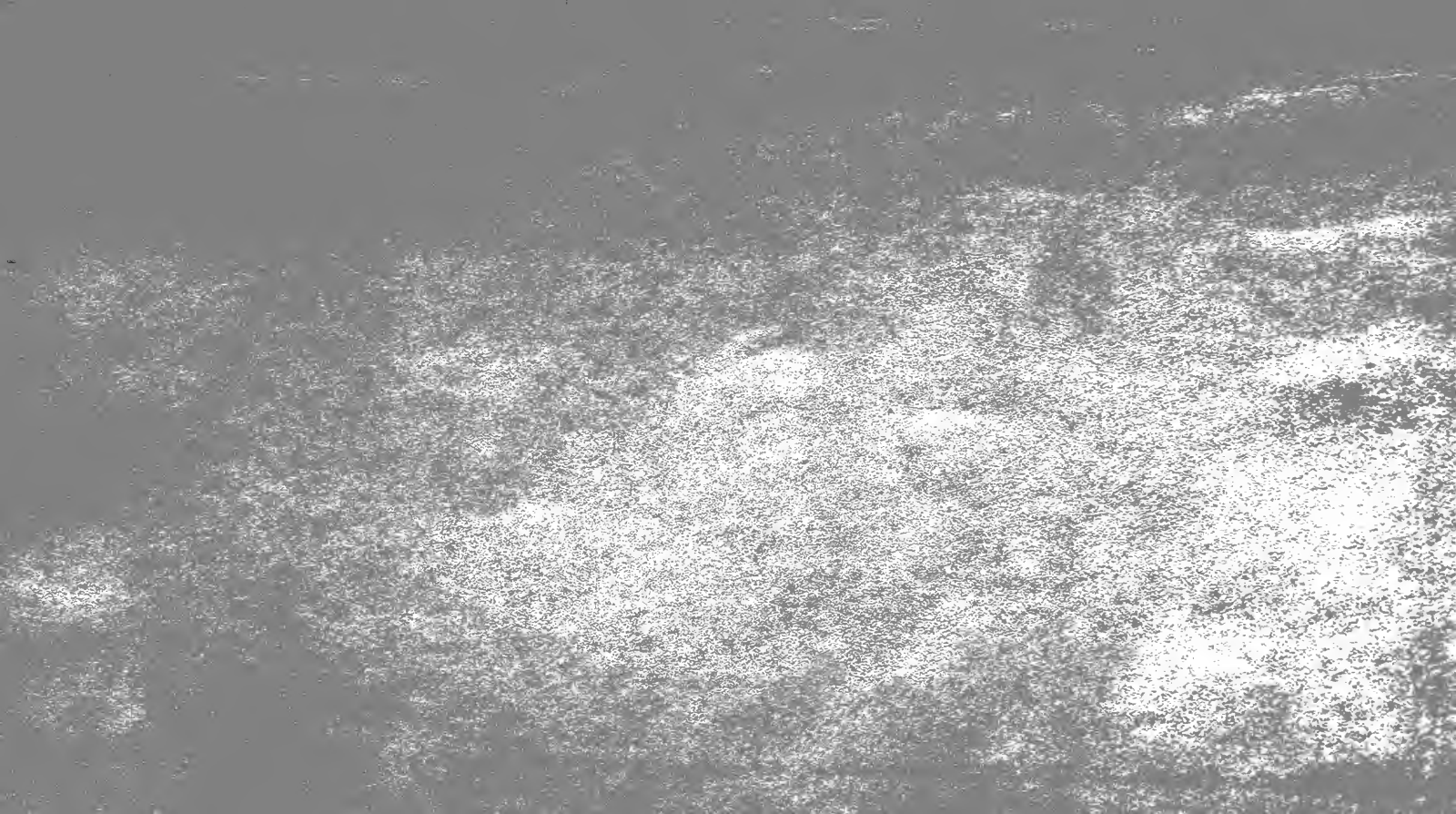

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TWENTY-SEVENTH

# ANNUAL REPORT

OF THE

## RECEIPTS AND EXPENDITURES

OF THE

# CITY OF BOSTON

AND

## *County of Suffolk.*

---

DECEMBER, 1839.

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BOSTON:

JOHN H. EASTBURN, CITY PRINTER,

No. 18 State Street.

1839.

DR. CITY OF BOSTON *in Account Current from May 1, 1838, to May 1, 1839, with* RICHARD D. HARRIS, *City Treasurer.* CR.

| | | | | | | |
|---|---|---|---|---|---|---|
| 1839, May 1. | To Cash paid Mayor's general Drafts, (A.) | 478,413 68 | | 1839, May 1. | By Cash for Balance of Acc't rendered 1st May, 1838, | (G.) 59,730 98 |
| | To Cash paid Mayor's special Drafts, (A.) | 80,695 67 | 559,109 35 | | Taxes, | (H.) 450,353 62 |
| | To Cash paid City Certificates | | 178,000 00 | | Rents, | (I.) 51,921 71 |
| | " " " Interest, | (C.) | 82,742 96 | | Interest, | (K.) 9,792 17 |
| | " " " Militia, | (D.) | 2,419 50 | | City Certificates issued, | (L.) 283,200 00 |
| | " " " Firemen, | (E.) | 51 00 | | Bonds and Notes receivable, | (M.) 17,011 69 |
| | " " " T. Kennedy, balance due him, | (F.) | 6 00 | | Drains and Sewers, | (N.) 6,527 00 |
| | | | | | License Fees, received from City Clerk, | (O.) 1,317 52 |
| | | | | | Burial Fees, received from Supt. B. G. | (P.) 1,546 55 |
| | | | | | Weighing Fees, received from Hay Weigher, | (Q.) 1,110 00 |
| | | | | | Alien Passengers, from Superintendent of A. P. | (R.) 1,182 70 |
| | | | | | Militia Exempt, | (S.) 2 00 |
| | | | | | From Auditor, | (T.) 14,987 18 |
| | | | | | Treas. of Commonwealth for Militia, | (U.) 2,476 00 |
| | | | | | " " " " Bounty on Wheat, | (V.) 3 00 |
| | | | | | " " " " Paupers, | (W.) 12,732 86 |
| | | | | | " " " " " House of Ref. | (W.) 291 29 |
| | | | | | " " " " Rainsford Island Bills | (X.) 986 54 |
| | | | | | From Administrators of late City Treasurer, | (Y.) 18 09 |
| | | | $822,328 81 | | | $915,190 90 |

MAY 1, 1839. Errors Excepted. RICHARD D. HARRIS, *City Treasurer.*

DR. *County of Suffolk in Account Current from May* 1, 1838 *to May* 1, 1839, *with Richard D. Harris, County Treasurer.* CR.

| | | | | | | |
|---|---|---|---|---|---|---|
| May 1, 1839. | To Cash paid Witnesses, Jurors, &c. | 31,994 48 | 1839. May 1, | By Cash for Rent, | 75 19 |
| | " " County Drafts, | 9,649 34 | | Fines and Costs Municipal Court, from Sheriff, | 877 87 |
| | " " B'd of Accounts, | 486 00 | | Fines and Costs Police Court, from Jailor, | 1,574 03 |
| | " " Balances of Jail Accounts, | 5,251 38 | | Fines and Costs Police Court, from Clerk, | 4,272 36 |
| | " " House of Cortion, | 7,707 14 | | Fees Justices' Court, received from Clerk, | 1,444 60 |
| | | | | 1-2 Surplus Fees S. J. Court, from Clerk, | 1,392 28 |
| | " " Bill of Secretary to Board Accounts, | 37 50 | | 1-2 Surplus Fees Municipal Court, from Clerk, | 428 47 |
| | | | | Forfeited Recognizances, from County Att'ney, | 534 18 |
| | | | | License Fees, from City Clerk, | 404 00 |
| | | | | House of Correction, Treas. of Commonwealth, | 2,192 14 |
| | | | | Balances of County Accounts, Treas. of Com. | 22,247 52 |
| | | $55,125 84 | | | $35,442 64 |

Boston, May 1, 1839. Errors Excepted. RICHARD D. HARRIS, *County Treasurer.*

DR. RICHARD D. HARRIS, *Treasurer of the City of Boston and County of Suffolk.* CR.

| | | | | | |
|---|---|---|---|---|---|
| 1839. May 1. | To Cash, as per Account Current with City of Boston, | 915,190 90 | 1839. May 1. | By Cash, as per Account Current with City of Boston, | 822,328 81 |
| | " Cash, as per Account Current with County of Suffolk, | 35,442 64 | | By Cash, as per Account Current with County of Suffolk, | 55,125 84 |
| | | | | By Cash, for Balance, | 73,178 89 |
| | | $950,633 54 | | | 950,633 54 |

Boston, May 1, 1839. Errors Excepted. RICHARD D. HARRIS, *C. and C. Treasurer.*

CITY OF BOSTON, May 14th, 1839. The Committee appointed by the City Council, under an Order of the 9th inst. to audit and settle the Accounts of the City and County Treasurer, from May 1st, 1838 to May 1st, 1839, being the close of the financial year, have attended to that duty, and find the accounts correctly stated, and there are proper vouchers for the same. The Committee find that there has been received at sundry times, since April 30th, 1838, for account of the City of Boston, nine hundred fifteen thousand one hundred and ninety dollars and ninety cents, and that there has been paid on the same account, eight hundred twenty two thousand three hundred and twenty eight dollars and eighty one cents, leaving a balance due to the City of ninety two thousand eight hundred and sixty two dollars and nine cents. The Committee also find, that there has been received on account of the County of Suffolk, thirty five thousand four hundred and forty two dollars and sixty four cents, and that there has been paid on the same account, fifty five thousand one hundred and twenty five dollars and eighty four cents, leaving a balance against the County of nineteen thousand six hundred and eighty three dollars and twenty cents, and leaving a final balance in the Treasury of seventy three thousand one hundred and seventy eight dollars and eighty nine cents. And that the notes paid by the Treasurer have been duly cancelled.

THOMAS WETMORE,
JAMES HARRIS,
CHARLES WILKINS, } *Committee.*

*In Common Council, May* 16, 1839. Read and accepted. Sent up for concurrence.

PH. MARETT, *President.*

*In the Board of Aldermen, May* 20, 1839. Read and concurred.

SAM'L A. ELIOT, *Mayor.*

# CITY OF BOSTON.

*Office of the Auditor of Accounts,*
*December 5th*, 1839.

The Auditor of Accounts has the honor to submit to the City Council the Twenty-seventh Annual Report of the Receipts and Expenditures of the City, embracing the financial year which closed on the thirtieth day of April last. The accompanying documents, lettered A. B. C. D. and E. present full Statements of the Appropriations, the Expenditures, and the Public Debt of the City, for the last financial year.

| | | |
|---|---|---|
| The Balance of Money in the City Treasury, at the commencement of the year, was | | $59,730 98 |
| The Amount actually received into the Treasury, during the year, on account of the City of Boston, was | 855,459 92 | |
| The Amount received on account of the County of Suffolk, was | 35,442 64 | |
| Making the total Amount of Receipts, | | 890,902 56 |

| | | |
|---|---|---|
| And the whole amount standing at the credit of the City and County, as per the City and County Treasurer's General Account, for the last financial year, was | | 950,633 54 |
| The Amount actually paid out of the City Treasury, for account of the City of Boston, within the same year, was | | 822,328 81 |
| The Amount paid out, for account of the County of Suffolk, within the same period, was | | 55,125 84 |
| The Balance of Money remaining on hand, in the Treasury, and carried to the credit of the City, in new Account, May 1st, 1839, was | | 73,178 89 |
| Making the Debit of the City and County Account, for that year, | | 950,633 54 |
| The City Debt amounted, on the first day of May, 1838, as per Statement in the twenty-sixth Annual Report, to | | 1,491,400 00 |
| New Loans, authorized by various Orders of the City Council, were negociated during the last financial year, amounting to | 283,200 00 | |
| Portions of the City Debt, falling due within that year, were paid and cancelled, amounting to | 178,000 00 | |

| | | |
|---|---|---|
| Leaving a balance, being an actual increase of the City Debt within the last financial year, amounting to | | 105,200 00 |
| And making the aggregate amount of the Public Debt of the City of Boston, on the first day of May, 1839, | | $1,596,600 00 |
| The Notes and Bonds held as the property of the City of Boston, amounted, on the first day of May, 1838, to | | 182,274 36 |
| Within the last financial year, there was paid in at the City Treasury, on account of the principal sums of said Notes and Bonds, the sum of | 17,011 69 | |
| And new Notes and Bonds were received, during that year, amounting to | 11,785 50 | |
| Making a diminution of this property, to the amount of | | 5,226 19 |
| And leaving the actual amount of Notes and Bonds held by the City, on the first day of May, 1839, at | | $177,048 17 |
| The City Debt amounted, on the first day of May, 1839, as above stated, to | | 1,596,600 00 |

| | |
|---|---|
| The amount of Notes and Bonds held by the City, on the same day, was, as above stated, | 177,048 17 |
| Leaving an actual balance of Debt against the City, of | $1,419,551 83 |

All which is respectfully submitted to the City Council.

WILLIAM HAYDEN, Jr., *Auditor.*

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*In the Board of Aldermen, December 23, 1839.*

Read, and thereupon Ordered, That the Auditor of Accounts be, and he is hereby, authorized to cause seven thousand five hundred copies of the Annual Report of the Receipts and Expenditures of the last financial year, and the estimates of the current year, together with a particular statement of all City property, to be printed and distributed for the information of the inhabitants.

Sent down for concurrence.

SAMUEL A. ELIOT, *Mayor.*

*In Common Council, December 26, 1839.*

Read and concurred.

PHILIP MARETT, *President.*

# ( A )

STATEMENT OF THE APPROPRIATIONS granted by the City Council, to meet the various objects of expenditure, during the financial year which commenced on the first day of May, 1838, and closed on the thirtieth day of April, 1839.

| | | |
|---|---|---|
| *For Salaries of the Instructers of all the Public Schools, except the Primary Schools;—* | | |
| Original Appropriation | 60,000 00 | |
| Subsequently added | 4,700 00 | |
| | | 64,700 00 |
| *For the annual expenses of the Primary Schools;—* | | |
| Original Appropriation | 25,000 00 | |
| Subsequently added | 2,800 00 | |
| | | 27,800 00 |
| *For repairs, fuel and other contingent expenses, of all the Schools, except the Primary Schools;—* | | |
| Original Appropriation | 10,000 00 | |
| Subsequently added | 6,200 00 | |
| | | 16,200 00 |
| *For the erection of a new School House, on the site of the Eliot School House;—* | | 14,000 00 |
| *For the purchase of Land, and erection of buildings, for the accommodation of Primary Schools;* | | |
| Original Appropriation | 12,500 00 | |
| Subsequently withdrawn | 600 00 | |
| | | 11,900 00 |
| *For Repairs of Public Buildings;—* | | |
| Original Appropriation | 4,000 00 | |
| Subsequently added | 1,600 00 | |
| | | 5,600 00 |
| *Amount carried forward,* | | 140,200 00 |

| | | |
|---|---|---|
| *Amount brought forward,* | | 140,200 00 |
| *For Burial Grounds, Public Tombs, and Funeral Cars;* | | |
| Original Appropriation | 3,500 00 | |
| Subsequently withdrawn | 1,000 00 | |
| | | 2,500 00 |
| *For care and improvement of the Public Lands, and preparing them for sale;—* | | |
| Original Appropriation | 3,000 00 | |
| Subsequently withdrawn | 300 00 | |
| | | 2,700 00 |
| *For paving and repairs of Streets;—* | | |
| Original Appropriation | 35,000 00 | |
| Subsequently added | 12,000 00 | |
| | | 47,000 00 |
| *For widening and extending Streets;—* | | |
| Original Appropriation | 30,000 00 | |
| Subsequently added | 10,000 00 | |
| | 40,000 00 | |
| Subsequently withdrawn | 3,000 00 | |
| | | 37,000 00 |
| *For Repairs of the Bridges belonging to the City;* | | |
| Original Appropriation | 2,000 00 | |
| Subsequently added | 1,000 00 | |
| | 3,000 00 | |
| Subsequently withdrawn | 200 00 | |
| | | 2,800 00 |
| *For Salaries of all City and County Officers;—* | | |
| Original Appropriation | 36,000 00 | |
| Subsequently withdrawn | 1,500 00 | |
| | | 34,500 00 |
| *For the City Watch;—* | | |
| Original Appropriation | 35,000 00 | |
| Subsequently added | 3,400 00 | |
| | | 38,400 00 |
| *For Lamps, Oil, Gas, and Superintendence;—* | | |
| Original Appropriation | 18,000 00 | |
| Subsequently added | 400 00 | |
| | | 18,400 00 |
| *Amount carried forward,* | | 323,500 00 |

| | | |
|---|---|---|
| *Amount brought forward,* | | 323,500 00 |
| *For Fixtures to extend the use of Gas, in Lighting the Streets of the City;—* | | |
| Original Appropriation | 1,500 00 | |
| Subsequently added | 1,200 00 | |
| | | 2,700 00 |
| *For the Fire Department, exclusive of Engine Houses;—* | | |
| Original Appropriation | 40,000 00 | |
| Subsequently added | 800 00 | |
| | | 40,800 00 |
| *For the erection, rent and repairs of Engine and Hook and Ladder Houses;—* | | |
| Original Appropriation | 2,000 00 | |
| Subsequently withdrawn | 600 00 | |
| | | 1,400 00 |
| *For Bells and Clocks;—* | | |
| Original Appropriation | 1,000 00 | |
| Subsequently added | 325 00 | |
| | | 1,325 00 |
| *For the City Police;—* | | |
| Original Appropriation | 3,000 00 | |
| Subsequently added | 3,000 00 | |
| | | 6,000 00 |
| *For care and improvement of the Common, Malls, Lands west of Charles Street, Fort Hill and Copp's Hill;—* | | |
| Original Appropriation | 2,000 00 | |
| Subsequently withdrawn | 475 00 | |
| | | 1,525 00 |
| *For Common Sewers, Wells, and Pumps;—* | | 4,000 00 |
| *For building Reservoirs;—* | | |
| Original Appropriation | 4,000 00 | |
| Subsequently added | 175 00 | |
| | | 4,175 00 |
| *For the payment of four Annuities:—one for the purchase of George's and Lovell's Islands, in Boston Harbor, the others as compensation to persons having Estates, for life, in lands taken by the City;—* | | 850 00 |
| *Amount carried forward,* | | 386,275 00 |

| | | |
|---|---|---|
| *Amount brought forward,* | | 386,275 00 |
| *For payments for Militia Duty, under a law of the Commonwealth;—* | | |
| Original Appropriation | 3,000 00 | |
| Subsequently withdrawn | 1,000 00 | |
| | | 2,000 00 |
| *For Printing and Stationary;—* | | |
| Original Appropriation | 3,000 00 | |
| Subsequently added | 1,525 00 | |
| | | 4,525 00 |
| *For the Internal Health Department, including sweeping the Streets, and removing house dirt and other nuisances;—* | | 26,000 00 |
| *For the External Health Department—expenses of Quarantine, including the Repairs of the Buildings on Rainsford Island ;* | | |
| Original Appropriation | 2,000 00 | |
| Subsequently added | 1,000 00 | |
| | | 3,000 00 |
| *For Overseers of the Poor ;* | | |
| Original Appropriation | 12,600 00 | |
| Subsequently withdrawn | 2,330 00 | |
| | | 10,270 00 |
| *For the Directors of the House of Industry ;—* | | |
| Original Appropriation | 20,300 00 | |
| Subsequently added | 2,025 00 | |
| | | 22,325 00 |
| *For the House of Reformation ;—* | | |
| Original Appropriation | 10,000 00 | |
| Subsequently withdrawn | 600 00 | |
| | | 9,400 00 |
| *For the County of Suffolk, including expenses of the Courts, Jails, House of Correction, and all other charges, except Salaries ;—* | | 31,500 00 |
| *For payment of Interest on the Public Debt of the City ;—* | | 75,000 00 |
| *For the Reduction of the principal of the Public Debt of the City ;—* | | 15,000 00 |
| *For the purchase of the Estate in Court Street, known by the name of the Loring Estate, and situated in the vicinity of the New Court House ;—* | | 17,100 00 |
| *Amount carried forward,* | | 602,395 00 |

| | | |
|---|---|---|
| *Amount brought forward,* | | 602,395 00 |
| *For Incidental Expenses, and Miscellaneous Claims, not justly chargeable to any of the foregoing heads of Appropriation ;—* | | |
| Original Appropriation | 5,000 00 | |
| Subsequently added | 8,900 00 | |
| | | 13,900 00 |
| *For a Reserved Fund ;—to be applied to such purposes as the City Council may deem proper, subsequently to the passage of the Annual Appropriation Bill ;—* | | |
| Original Appropriation | 3,150 00 | |
| Subsequently withdrawn, and added to other appropriations | 3,147 98 | |
| | | 2 02 |
| *For the introduction of Gas into Faneuil Hall, and Faneuil Hall Market* | | 2,277 98 |
| *For the introduction of a supply of pure and soft water ;—* | | |
| Original Appropriation | 3,000 00 | |
| Subsequently withdrawn | 250 00 | |
| | | 2,750 00 |
| *For the erection of a Hospital at South Boston, for Idiots and Insane Persons ;—* | 30,000 00 | |
| *Expended previously to the last financial year* | 2,703 85 | |
| | | 27,296 15 |
| *For the purchase of certain Estates in the vicinity of the Eliot School House ;—* | | 7,600 00 |
| *For the Erection of the Lyman School House, at East Boston,* | | 14,575 00 |
| Aggregate amount of the Appropriations, for the financial year 1838—39 | | $670,796 15 |

*Office of the Auditor of Accounts, December 5th,* 1839.

WILLIAM HAYDEN, Jr. Auditor.

# (B)

STATEMENT OF THE INCOME of the City of Boston, during the financial year which commenced on the first day of May, 1838, and closed on the thirtieth day of April, 1839.

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| | | | | | |
|---|---|---|---|---|---|
| Balance of money in the hands of the City Treasurer, May 1st, 1838, (*as per item marked G. in Treasurer's Account*) | | | | | 59,730 98 |
| *Income from Taxes* ;— | | | | | |
| Amount received on account of the | | | | | |
| | Tax of the year | | 1822 | 24 60 | |
| " | " | " | 1823 | 28 42 | |
| " | " | " | 1824 | 41 75 | |
| " | " | " | 1825 | 35 14 | |
| " | " | " | 1826 | 43 20 | |
| " | " | " | 1827 | 73 33 | |
| " | " | " | 1828 | 78 74 | |
| " | " | " | 1829 | 112 71 | |
| " | " | " | 1830 | 143 03 | |
| " | " | " | 1831 | 169 68 | |
| " | " | " | 1832 | 195 47 | |
| " | " | " | 1833 | 299 48 | |
| " | " | " | 1834 | 553 49 | |
| " | " | " | 1835 | 1,064 10 | |
| " | " | " | 1836 | 4,068 30 | |
| " | " | " | 1837 | 14,259 15 | |
| | | | | 21,190 59 | |
| " | " | " | 1838 | 429,163 03 | |
| Making the whole amount of TAXES received during the year, (as per item marked H. in the Treasurer's Account) | | | | | 450,353 62 |
| *Amount carried forward* | | | | | 510,084 60 |

| | | | |
|---|---|---|---|
| *Amount brought forward,* | | | 510,084 60 |
| *Income from Rents* ; | | | |
| Amount received for Rents of the City Hall, viz ;— | | | |
| For the Post Office and Reading Room | 2,500 00 | | |
| For the Offices in the Basement | 1,450 00 | | |
| For the Cellars | 1,156 25 | | |
| For apartment, and area, in the City Hall | 100 00 | | |
| | | 5,206 25 | |
| For one year's rent of the City Wharf, near Faneuil Hall Market | | 10,000 00 | |
| Rent of Stores under Faneuil Hall | | 4,560 00 | |
| Rent of the Hall over Faneuil Hall Market | | 2,708 30 | |
| Rent of Rooms in the New Court House, occupied by the U. S. Courts, 18 mos. | | 4,500 00 | |
| Rent of the City's Wharf, at the northerly part of Commercial Street | | 2,062 50 | |
| Rent of Deer Island | | 290 00 | |
| Rent of Mill Pond Lands | | 30 01 | |
| Rent of Rooms in the Columbian Hall Estate | | 138 00 | |
| Rent of Cellar under Ward Room in Ward 3 | | 100 00 | |
| Rent of Cellar under the Hancock School House | | 100 00 | |
| Rent of House and Store on an estate on Cross Street, purchased for a Primary School House | | 100 00 | |
| Rent of a piece of Land on Broad Street | | 75 00 | |
| Rent of part of the Cellar under the Wells School House | | 50 00 | |
| Rent of part of the Cellar under the Franklin School House | | 15 00 | |
| Amounts received for Rents of Stalls, Cellars, and Stands, at | | | |
| *Amounts carried forward,* | | 29,935 06 | 510,084 60 |

| | | | |
|---|---|---|---|
| *Amounts brought forward,* | | 29,935 06 | 510,084 60 |
| Faneuil Hall Market, and for use of the Public Scales, from April 1, 1838, to March 31, 1839, viz :— | | | |
| For Rents of Stalls | 16,276 50 | | |
| For Rents of Cellars | 4,439 81 | | |
| For Stands near the Market | 533 32 | | |
| For use of the Public Scales | 702 61 | | |
| Making the whole Market income for the year | 21,952 24 | | |
| For a lot of refuse coal sold from the Market | 34 41 | | |
| Making the whole Receipts from the Market during the year | | 21,986 65 | |
| And making the whole amount received by the City Treasurer, for Rents, during the year (as per item marked I. in the Treasurer's Account) | | | 51,921 71 |
| *Income from Interest ;*— | | | |
| Received for Interest on various Bonds, Notes, and other debts due the City, and on deposites in Bank, during the year, (as per item marked K. in the Treasurer's Account) | | | 9,792 17 |
| *Receipts from Loans authorized by the City Council :*—(for a more particular statement of which see document marked D.) | | | |
| *Amount carried forward,* | | | 571,798 48 |

| | | |
|---|---|---|
| *Amount brought forward,* | | 571,798 48 |
| Loan made under Order of September 19th, 1837, | 20,900 00 | |
| Under Order of Oct. 16, 1837, | 30,000 00 | |
| Under Order of Dec. 11, 1837, | 7,600 00 | |
| Under Order of Dec. 29, 1837, | 40,000 00 | |
| Under Order of April 30, 1838, | 132,700 00 | |
| Under Order of Aug. 20, 1838, | 14,000 00 | |
| Under Order of Jan. 5, 1839, | 28,000 00 | |
| Under Order of March 14, 1839, | 10,000 00 | |
| Making the whole amount received from Loans, during the year, (as per item marked L. in the Treasurer's Account) | | 283,200 00 |
| *Bonds and Notes Receivable, paid in at the City Treasury, during the year;—* | | |
| On account of sundry Bonds given by purchasers of Neck and Mill Pond Lands | 11,612 81 | |
| In full for a Bond received for sale of a lot of Land on which the Engine House used to stand in Milk Street | 1,867 05 | |
| On account of Bond received for sale of a lot of land in Federal Street | 1,087 63 | |
| In part payment of a Note given for a lot of land in South Market Street | 1,000 00 | |
| On account of Bond received for sale of a lot of land in May and Grove Streets | 492 80 | |
| On account of Notes received for sales of lands on Ann, Clinton and Fulton Streets | 345 30 | |
| On account of Bond received for sale of a lot of land on Eliot street | 214 75 | |
| *Amounts carried forward,* | 16,620 34 | 854,998 48 |

| | | |
|---|---|---|
| *Amounts brought forward,* | 16,620 34 | 854,998 48 |
| In full for a Note received for sales of land and flats, near South Bridge Street | 187 50 | |
| On account of various other Bonds and Notes in the hands of the City Treasurer | 203 85 | |
| Making the whole amount received for Bonds and Notes paid in, during the year, (as per item marked M. in the Treasurer's Account,) | | 17,011 69 |
| *Income from Common Sewers ;—* | | |
| Received of various persons, during the year, for assessments for benefit derived to their Estates from Common Sewers and Drains laid by the City, (as per item marked N. in the Treasurer's Account) | | 6,527 00 |
| *Fees for Licenses, and Recording ;—* | | |
| Amount paid over, within the year, by the City Clerk, being the amount received by him, for fees for Licenses and Recording, viz :— | | |
| For recording Mortgages on personal property | 257 60 | |
| Fees for publication of Marriages, and recording Births | 606 92 | |
| Fees for Licenses of Dogs | 202 00 | |
| Licenses for various Public Exhibitions | 36 00 | |
| For Certificates under the City Seal | 15 00 | |
| Fees for Quarantine of Vessels | 200 00 | |
| Making the amount paid over by the City Clerk, (as per item marked O. in the Treasurer's Account) | | 1,317 52 |
| *Amount carried forward,* | | 879,854 69 |

| | | |
|---|---|---|
| *Amount brought forward,* | | 879,854 69 |
| *Fees for Burials ;—* | | |
| Amount paid over, within the year, by the Superintendent of Burial Grounds, being the amount received by him for fees for burials, and interment in the Public Tombs, (as per item marked P. in the Treasurer's Account) | | 1,546 55 |
| *Fees for Weighing ;—* | | |
| Amount paid over, within the year, by the Hayweigher for the Northern District, being one half the amount of Fees received by him, for Weighing, (as per item marked Q. in the Treasurer's Account) | | 1,110 00 |
| *Fees from Alien Passengers ;—* | | |
| Amount paid over, within the year, by the Superintendent of Alien Passengers, being the net amount received by him, for Fees, as per item marked R. in the Treasurer's Account) | | 1,182 70 |
| *Militia Services ;—* | | |
| Amount paid into the City Treasury, by a person exempted from Militia duty, (as per item marked S. in the Treasurer's Account) | | 2 00 |
| *Receipts from the Auditor ;—* | | |
| The moneys collected by the AUDITOR of ACCOUNTS, and by him paid over to the City Treasurer, within the year, were derived from the following sources, viz :— | | |
| Amount received by the Auditor for Drafts of the Mayor on the City Treasurer, to pay certain bills in advance, under votes of the Committee on Accounts | 3,600 00 | |
| Amount received under the Contract for the sale of the House Offal of the City | 3,500 00 | |
| *Amounts carried forward,* | 7,100 00 | 883,695 94 |

| | | |
|---|---|---|
| *Amounts brought forward,* | 7,100 00 | 883,695 94 |
| Received for sales of Dirt collected from the Streets, for Stable Manure, and other articles appertaining to the Internal Health Department | 2,387 26 | |
| Received of the Treasurer of the Directors of the House of Reformation, being the proceeds of the labor of the Inmates of that Institution | 1,500 00 | |
| Received, in money, on account of various sales of City Lands, made during the year | 1,434 50 | |
| Received for work done by men and teams attached to the Internal Health Department, for abating nuisances, &c. | 940 30 | |
| Received for contributions towards the expenses of widening and extending various Streets | 456 50 | |
| Received of the City Treasurer, (for the purpose of balancing the Books,) the amount of certain unclaimed drafts, which had been allowed and passed, but the payment of which subsequent circumstances rendered unnecessary | 297 48 | |
| Received for rents of Neck Lands, and sales of Salt Grass from the Public Lands | 279 00 | |
| Received for sales of old Engine Houses | 234 85 | |
| Received for sale of Stone, Gravel, &c. belonging to the Paving Department | 223 35 | |
| Received of Keeper of Rains- | | |
| *Amounts carried forward,* | 14,853 24 | 883,695 94 |

| | | |
|---|---|---|
| *Amounts brought forward,* | 14,853 24 | 883,695 94 |
| ford Island amount advanced him last year, in consequence of the non-payment of the amount usually allowed him by the Commonwealth | 104 44 | |
| Received amount overpaid, by mistake, on a bill against the City | 19 50 | |
| For sales of old buildings from land bought as a site for a Primary School House | 10 00 | |
| Making the whole amount paid over to the Treasurer, by the AUDITOR of ACCOUNTS, being the amount received by him, on account of the City, during the year, (as per item marked T. in the Treasurer's Account) | | 14,987 18 |
| *Militia Services ;—* | | |
| Amount received of the Treasurer of the Commonwealth, for MILITIA services, (as per item marked U. in the City Treasurer's Account) | | 2,476 00 |
| *Bounty on Wheat ;—* | | |
| Received of the Treasurer of the Commonwealth, the amount paid out by the City, as a bounty on raising Wheat, (as per item marked V. in the City Treasurer's Account) | | 3 00 |
| *State Paupers ;—* | | |
| Amount received of the Commonwealth, for support of State Paupers, viz : | | |
| In the House of Industry | 8,827 86 | |
| Assistance to paupers out of the House, by the Overseers of the Poor | 3,905 00 | |
| In the House of Reformation | 291 29 | |
| *Amount carried forward,* | | 901,162 12 |

| | | | | |
|---|---|---|---|---|
| *Amount brought forward,* | | | | 901,162 12 |
| Making the whole amount received for support of STATE PAUPERS, during the year, (as per items marked W. in the City Treasurer's Account) | | | | 13,024 15 |
| *Rainsford Island ;—* | | | | |
| Amount received of the Commonwealth, to reimburse the moneys expended by the City, for repairs of the buildings on Rainsford Island, (as per item marked X. in the Treasurer's Account) | | | | 986 54 |
| *Outstanding Accounts ;—* | | | | |
| Received of Administrators of the late Treasurer Mackay, balances of sundry old outstanding accounts, (as per item marked Y. in the Treasurer's Account) | | | | 18 09 |
| The aggregate of RECEIPTS at the City Treasury, during the year, on account of the CITY OF BOSTON, amounted to | | | | 915,190 90 |
| *Income from the County of Suffolk ;—* | | | | |
| Received of the Commonwealth, for balances of accounts of costs in criminal cases | | | 22,247 52 | |
| Received for fines and costs, Police Court | 5,846 39 | | | |
| For fees in Supreme Judicial, Common Pleas, and Municipal Courts | 1,820 75 | | | |
| For fines and costs in the Municipal Court | 877 87 | | | |
| For fees in the Police Court | 1,444 60 | | | |
| | | | 9,989 61 | |
| Received for forfeited Recognizances | | | 534 18 | |
| Received of the Commonwealth, | | | | |
| *Amounts carried forward,* | | | 32,771 31 | 915,190 90 |

| | | |
|---|---|---|
| *Amounts brought forward,* | 32,771 31 | 915,190 90 |
| for support of Lunatics in the House of Correction | 2,192 14 | |
| For Licenses to Innholders, Victuallers, Retailers and Confectioners | 404 00 | |
| For use of the Jail, for United States Prisoners | 60 19 | |
| For rent received, for the privilege of passing over a portion of the County Land | 15 00 | |
| The whole amount received by the Treasurer, on account of the County of Suffolk, during the year, *as per the Account of the County Treasurer*, was | | 35,442 64 |
| The total amount of RECEIPTS on account of the CITY OF BOSTON, AND THE COUNTY OF SUFFOLK, during the financial year 1838–9, as per the City and County Treasurer's general Account, was | | $950,633 54 |

*Office of the Auditor of Accounts, December 5th,* 1839.

WILLIAM HAYDEN, JR., AUDITOR.

# (C.)

STATEMENT OF THE EXPENDITURES of the City of Boston, during the financial year which commenced on the first day of May, 1838, and closed on the thirtieth day of April, 1839.

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*Salaries of the Instructers of all the Public Schools, except the Primary Schools :—*

| | | | |
|---|---|---|---|
| Instructers of the Latin School, in School Street | | 5,951 | 10 |
| " " English High School, in Pinckney Street | | 5,990 | 84 |
| " " Eliot School, in North Bennet Street | | 4,686 | 12 |
| " " Hancock School, in Hanover Street | | 4,816 | 69 |
| " " Mayhew School, in Hawkins Street | | 5,247 | 09 |
| " " Wells School, in Blossom Street | | 4,375 | 02 |
| " " Bowdoin School, in Derne Street | | 4,375 | 02 |
| " " Boylston School, in Washington Square | | 4,375 | 02 |
| " " Winthrop School, in East Street | | 3,574 | 18 |
| " " Adams School, in Mason Street | | 4,652 | 08 |
| *Amount carried forward* | | 48,043 | 16 |

| | | |
|---|---|---|
| *Amount brought forward* | 48,043 16 | |
| Instructers of the Johnson School, in Tremont Street | 4,168 63 | |
| " " Franklin School, in Washington Street | 4,752 10 | |
| " " Hawes School, at South Boston | 4,729 18 | |
| " " Lyman School, at East Boston | 1,520 84 | |
| " " Smith School, in Belknap Street, a portion of the expense of this School being paid from the Donation of Abiel Smith, Esq. | 1,604 17 | |
| | | 64,818 08 |
| *The usual annual expenses of the Primary Schools ;—* | | |
| Paid to Instructresses of eighty Schools, and of seven new Schools part of the year, for their personal services, rent of a portion of the Rooms, &c., (the annual compensation of the Teachers being $250 each, per annum,) | 20,978 77 | |
| Paid the rents of School Rooms hired by the City | 3,389 00 | |
| For sundry repairs of School Rooms, and for Stoves and Furniture | 1,126 90 | |
| Paid under an Order of the City Council, for fuel for the Primary Schools | 1,671 25 | |
| For Rewards to the Scholars, $2 to each School, and for Books and Stationary | 507 18 | |
| For salary of the Secretary of the Primary School Committee, | | |
| *Amounts carried forward* | 27,673 10 | 64,818 08 |

| | | |
|---|---|---|
| *Amounts brought forward* | 27,673 10 | 64,818 08 |
| and for notifying meetings of the Committee | 151 00 | |
| | | 27,824 10 |
| *Repairs, fuel, and other contingent expenses, of all the Schools, except the Primary Schools ;—* | | |
| Amount expended, during the year, for repairs and supplies of the several Schools, as follows, viz :— | | |
| Adams School, Mason Street | 2,921 28 | |
| Boylston School, Washington Square | 2,533 03 | |
| Mayhew School, Hawkins Street | 2,250 11 | |
| Hancock School, Hanover Street | 619 15 | |
| Wells School, Blossom Street | 553 55 | |
| Franklin School, Washington Street | 527 98 | |
| Eliot School, North Bennet Street | 444 66 | |
| Bowdoin School, Derne Street | 440 08 | |
| Latin School, School Street | 418 51 | |
| Johnson School, Tremont Street | 398 57 | |
| Winthrop School, East Street | 320 86 | |
| Hawes School, South Boston | 288 10 | |
| English High School, Pinckney Street | 277 08 | |
| Lyman School, East Boston | 231 85 | |
| Smith School, Belknap Street | 183 08 | |
| | 12,407 89 | |
| Paid for fuel for all the Schools | 1,917 12 | |
| Expense of Rooms for the Eliot School, during the erection of the new building | 615 50 | |
| Expense of teaching Music in the Schools | 445 08 | |
| Paid for Medals | 57 88 | |
| *Amounts carried forward* | 15,443 47 | 92,642 18 |

| | | |
|---|---|---|
| *Amounts brought forward* | 15,443 47 | 92,642 18 |
| For frames for the exhibition and preservation of the Maps in the Schools | 390 00 | |
| Salaries of the Secretary and Messenger of the School Committee | 250 00 | |
| Supply of Ink for all the Schools | 136 95 | |
| | | 16,220 42 |
| *Erection of a new School House, on the site of the Eliot School House :—* | | |
| Amount expended for rebuilding the Eliot School House, on North Bennet Street | | 13,975 61 |
| *Purchase of Land, and erection of buildings, for the accommodation of Primary Schools ;—* | | |
| Paid for a lot of Land on May Street, purchased as a site for a Primary School House | 2,000 00 | |
| Expended for the erection of a Primary School House on May Street | 3,072 38 | |
| Paid for a lot of land on Spring Street Place, for a Primary School House | 2,800 00 | |
| Expended for fitting up a building for Primary School House, in Spring Street Place | 1,463 56 | |
| Paid for a lot of land on Newbern Place, near Carver Street, purchased as a site for a Primary School House—but which was not built upon within the financial year | 1,305 67 | |
| Expended in fitting up rooms in the building in Franklin Street, recently occupied as an Engine House, for Primary School Rooms | 1,028 59 | |
| *Amounts carried forward* | 11,670 20 | 122,838 21 |

| | | |
|---|---|---|
| *Amounts brought forward* | 11,670 20 | 122,838 21 |
| Expended in fitting up a Room on Hollis Street, as a Primary School Room | 167 50 | |
| Expended in fitting up a Room on Boylston Street, for a Primary School Room | 34 83 | |
| | | 11,872 53 |
| *Repairs of Public Buildings;* | | |
| For building a new Store House, and repairs of buildings on Brown's Wharf | 1,700 94 | |
| Paid for Plans and Specifications of new buildings, and alterations of buildings | 1,255 15 | |
| Repairs of Faneuil Hall Market | 786 49 | |
| For sinking Well, and repairs of the Gun House and Ward Room in Margin Street | 650 17 | |
| For Repairs of the City Hall, and lighting the same with Gas | 619 48 | |
| Repairs of Faneuil Hall | 195 47 | |
| Repairs of Hay Scales | 126 32 | |
| For a drain, at the House of Reformation | 75 00 | |
| For repairs of buildings on Deer Island | 43 83 | |
| For repairs of Platforms on the City Wharf | 36 03 | |
| For Repairs of City Stables | 21 83 | |
| For repairs of a building on Cross Street, belonging to the City | 11 40 | |
| | | 5,522 11 |
| *Care and repairs of the Burial Grounds, Public Tombs, and Funeral Cars, and for the construction of new Public Tombs;* | | |
| Expended for the erection of nine new Public Tombs, in the South Burial Ground | 1,755 00 | |
| *Amounts carried forward* | 1,755 00 | 140,232 85 |

| | | |
|---|---|---|
| *Amounts brought forward* | 1,755 00 | 140,232 85 |
| For erecting a Fence around the Burial Ground at East Boston | 255 65 | |
| For care and repairs of the Funeral Cars | 48 46 | |
| Expended for improving the Burial Grounds, repairing Walls, setting out trees, filling up South Burial Ground, &c. | 420 77 | |
| | | 2,479 88 |
| *Care and improvement of the Lands belonging to the City, and preparing them for sale;—* | | |
| Expended for laying out streets, filling up, repairing fences, and setting out trees, to improve the City Lands, and render them saleable | 1,813 71 | |
| Compensation paid to the Superintendent of Public Lands | 891 10 | |
| | | 2,704 81 |
| *Paving and Repairs of Streets;—* | | |
| Paid for paving, flaging and edging Stones, Gravel, Bricks, Lumber, and other materials, used on the streets | 14,625 87 | |
| Paid to Pavers, for work done in paving and repairing various streets of the City | 14,158 67 | |
| Paid laborers, for work done on streets | 12,195 33 | |
| For carting stones, gravel and dirt | 2,491 94 | |
| For stone for McAdamizing | 1,541 01 | |
| Expenses of keeping the Horses attached to the Paving department, at the City Stables, during the year | 1,800 00 | |
| Paid for a Horse | 105 00 | |
| | | 46,917 82 |
| *Widening and Extending Streets;—* | | |
| Expended for widening and extending the following Streets, viz.— | | |
| *Amount carried forward* | | 192,335 36 |

| | | |
|---|---|---|
| *Amount brought forward* | | 192,335 36 |
| For extending Cooper Street | 5,754 72 | |
| Damages incurred on account of laying out North Market Street | 5,163 51 | |
| For extending Fulton Street | 4,016 58 | |
| For widening Washington Street between Beach and Kneeland Streets | 3,770 83 | |
| For widening and improving Snow Hill Street | 3,090 12 | |
| For laying out Streets around the New Court House | 2,368 07 | |
| For widening Chardon Street | 1,426 41 | |
| For widening Washington Street, between Franklin and Summer Streets | 1,321 66 | |
| For widening Hanover Street, near Friend Street | 1,294 11 | |
| For widening Summer Street, near Purchase Street | 1,238 71 | |
| For widening Court Street, near Sudbury Street | 1,178 25 | |
| Amount paid under an agreement in relation to discontinuing Butler's Row | 1,128 84 | |
| Expended for widening Salem Street | 1,116 42 | |
| For widening Washington Street, between Milk and Franklin Streets | 1,048 30 | |
| For widening Broad Street, near Summer Street | 935 65 | |
| For widening Hanover and North Bennet Streets | 509 75 | |
| For widening Essex Street | 468 67 | |
| For widening Ann Street, near the Marine Railway | 267 00 | |
| For extending Beach Street, at the South Cove | 223 60 | |
| *Amounts carried forward* | 36,321 20 | 192,335 36 |

| | | |
|---|---|---|
| *Amounts brought forward* | 36,321 20 | 192,335 36 |
| For widening Pearl Street | 185 25 | |
| For widening Temple Street | 170 00 | |
| For widening Commercial Street | 92 00 | |
| Expended on Street near the South Hay Scales | 29 06 | |
| For widening Water Street | 14 50 | |
| For surveying, drawing plans, and referees fees | 283 20 | |
| | | 37,095 21 |
| *Repairs of the Bridges belonging to the City;—* | | |
| Expended for the Bridges over the Mill Creek | 1,404 95 | |
| For repairing the North Bridge to South Boston | 1,310 79 | |
| For repairs of the South Bridge to to South Boston | 71 89 | |
| | | 2,787 63 |
| *Salaries of all City and County Officers;* | | |
| Paid the Salaries of the following Officers, within the year, viz; | | |
| Samuel A. Eliot, Mayor, | 2,500 00 | |
| Richard D. Harris, City and County Treasurer and Collector, including Clerk hire | 2,500 00 | |
| Samuel F. McCleary, City Clerk, including Clerk hire | 2,100 00 | |
| Richard G. Wait, Clerk Common Council | 800 00 | |
| Samuel Norwood, Assessor | 1,200 00 | |
| Henry Bass, Assessor | 1,200 00 | |
| Thomas Jackson, Assessor | 1,200 00 | |
| William Barnicoat, Chief Engineer of the Fire Department, including Clerk hire | 1,300 00 | |
| John Pickering, City Solicitor, | 1,000 00 | |
| Samuel H. Hewes, Superintendent of Burial Grounds | 1,000 00 | |
| *Amounts carried forward* | 14,800 00 | 232,218 20 |

| | | |
|---|---|---|
| *Amounts brought forward* | 14,800 00 | 232,218 20 |
| Jerome V. C. Smith, Resident Physician at Hospital Island | 1,400 00 | |
| John Minot, Keeper of Hospital Island | 700 00 | |
| Johnson Colby, Messenger to the City Council | 700 00 | |
| Ezra Weston, Jr., City Marshal, | 1,000 00 | |
| Hezekiah Earl, Deputy City Marshal | 700 00 | |
| James H. Blake, Deputy City Marshal | 700 00 | |
| Zephaniah Sampson, Superintendent of Streets | 1,100 00 | |
| Charles B. Wells, Superintendent of Sewers and Drains | 1,000 00 | |
| Daniel Rhodes, Clerk of Faneuil Hall Market | 900 00 | |
| Calvin Bailey, Superintendent of Alien Passengers | 500 00 | |
| James Phillips, Keeper of Faneuil Hall | 100 00 | |
| William Hayden, Jr., Auditor of Accounts | 1,500 00 | |
| Samuel Jenkins, Superintendent of South Boston Free Bridge | 500 00 | |
| Royal Oliver, Superintendent of Boston South Bridge | 200 00 | |
| Amount granted, by an order of the City Council, to Abner Bourne, Superintendent of Public Lands, over and above his usual Commissions | 400 00 | |
| Paid Clerk hire for the Assessors | 400 00 | |
| Paid for services of a Clerk to the Board of Assistant Assessors | 200 00 | |
| *Amounts carried forward* | 26,800 00 | 232,218 20 |

| | | | |
|---|---|---|---|
| *Amounts brought forward* | | 26,800 00 | 232,218 20 |
| Ebenezer P. Sperry, Chaplain of the Houses of Industry and Correction, 2 months, from February 1st, 1839 | | 166 67 | |
| | | 26,966 67 | |
| Peter O. Thacher, Judge of the Municip. Court, being the City's portion of his Salary | 750 00 | | |
| William Simmons, Justice of Police Court | 1,500 00 | | |
| John Gray Rogers, Justice of Police Court | 1,500 00 | | |
| James C. Merrill, Justice of Police Court | 1,500 00 | | |
| Thomas Power, Clerk of Police Court | 1,400 00 | | |
| William Knapp, Assistant Clerk of Police Court | 900 00 | | |
| | | 7,550 00 | |
| | | | 34,516 67 |
| *City Watch ;—* | | | |
| Paid for services of the Watchmen employed by the City | | 37,289 62 | |
| Supplies of Fuel, Oil, Gas, Furniture and Watch Hooks, for the Watch Houses | | 520 90 | |
| For rents and repairs of Watch Houses | | 168 02 | |
| Compensation to the Captain of the Watch | | 400 00 | |
| Medical attendance on persons sick at Watch House | | 10 00 | |
| | | | 38,388 54 |
| *Amount carried forward* | | | 305,123 41 |

| | | |
|---|---|---|
| *Amount brought forward* | | 305,123 41 |
| *Lamps, Oil, Gas and Superintendence ;—* | | |
| Amount paid for Oil and Wicking, for Street Lamps | 9,148 79 | |
| Paid for the services of Lamp Lighters | 6,011 99 | |
| Paid for Gas, for Street Lamps | 1,703 56 | |
| Paid for new Lamps, Posts, Ladders, &c., and for repairing Lamps, Posts and Ladders | 1,100 55 | |
| Compensation to the Superintendent of Lamps | 400 00 | |
| Expense of Lighting Faneuil Hall Market | 30 30 | |
| | | 18,395 19 |
| *Fixtures to extend the use of Gas, in lighting the Streets of the City :—* | | |
| For Iron Posts, for Pipes and other fixtures, for Gas Lamps | 1,901 09 | |
| For Gas Lamps | 444 00 | |
| Expense of setting Posts | 345 34 | |
| | | 2,690 43 |
| *Fire Department, exclusive of Engine Houses :—* | | |
| Paid the annual compensation of the Assistant Engineers, and the Officers and Members of the various Engine, Hook and Ladder, and Hose Companies | 34,598 33 | |
| For repairs of Engines, Hooks, Ladders, Hose Carriages, &c. | 2,181 98 | |
| Expended for new Hose, Hose Screws, Buckets, Caps, Badges, Bags, Belts, and Torches;—and for Furniture, Fuel, Oil, and other articles supplied for the Engines, and Engine Companies | 2,539 39 | |
| *Amounts carried forward* | 39,319 70 | 326,209 03 |

| | | | | | |
|---|---|---|---|---|---|
| *Amounts brought forward* | | | 39,319 | 70 | 326,209 03 |
| For care of the Church Bells during the nights, to prevent unnecessary alarms of Fire | | | 374 | 86 | |
| For extra services rendered by the Clerk in the Chief Engineer's Office, in preparing Rolls for payment of the Members of the Department | | | 200 | 00 | |
| Paid for Horses, to draw Engines to and from Fires | | | 247 | 75 | |
| For services of Stewards, to take care of Engines, previously to the establishment of the present Fire Department | | | 154 | 56 | |
| Expense of filling Reservoirs | | | 56 | 00 | |
| For services of Constables at fires | | | 142 | 00 | |
| For paper and printing, for new Certificates of Membership | | | 228 | 74 | |
| | | | | | 40,723 61 |
| *Erection, rent, and repairs, of Engine and Hook and Ladder Houses ;—* | | | | | |
| Paid rents of various Engine Houses, hired by the City | | | 693 | 04 | |
| Expended for repairs of Engine and Hook and Ladder Houses | | | 383 | 75 | |
| For the erection of a Hook and Ladder House, on Tremont Street, near the Johnson School House | | | 305 | 30 | |
| | | | | | 1,382 09 |
| *Bells and Clocks ;—* | | | | | |
| Paid for ringing bells to denote the hours of the day | | | 480 | 00 | |
| For care and repairs of the public Clocks | | | 735 | 60 | |
| For ringing bells for the City and Ward meetings, and other public occasions | | | 96 | 75 | |
| | | | | | 1,312 35 |
| *City Police ;—* | | | | | |
| Paid for services of Police men, in various parts of the City, for the preservation of the peace, by day and by night | | | 4,793 | 55 | |
| *Amounts carried forward* | | | 4,793 | 55 | 369,627 08 |

| | | |
|---|---|---|
| *Amounts brought forward* | 4,793 55 | 369,627 08 |
| For Rewards for bringing two gangs of Burglars to justice | 800 00 | |
| For notifying and attending the General and Ward Meetings, distributing the Annual Reports, &c. | 400 23 | |
| | | 5,993 78 |
| *Care and improvement of the Common, Malls, Lands west of Charles Street, Fort Hill, and Copp's Hill;—* | | |
| Expended for Labor | 740 07 | |
| For Repairs of Fences, at the Common and Fort Hill | 684 89 | |
| Expended for Trees, Manure, Tools and Sodding | 86 81 | |
| | | 1,511 77 |
| *Common Sewers, Wells, and Pumps;—* | | |
| Amount expended for the construction of Common Sewers, in Purchase, Hanover, Suffolk, Fulton, South Bridge, Broad, Richmond, Federal, and Fayette Streets, and in Market Square—for the extension of the Common Sewer in Mount Vernon Street, and for small repairs of various other Common Sewers | 8,363 54 | |
| For repairs of various public Wells and Pumps | 411 51 | |
| Amount of certain erroneous assessments for Common Sewers remitted | 209 98 | |
| | | 8,985 03 |
| *Building Reservoirs;—* | | |
| Expended for the construction of three large Reservoirs in the following locations, viz: | | |
| One at East Boston | 1,444 62 | |
| One in Somerset Street | 1,026 49 | |
| One in Hancock Street | 972 83 | |
| Expense of one smaller Reservoir, at the City Stables | 504 39 | |
| Expended for sundry small repairs of other Reservoirs | 223 19 | |
| | | 4,171 52 |
| *Amount carried forward* | | 390,289 18 |

| | | |
|---|---|---|
| *Amount brought forward* | | 390,289 18 |
| *Payment of four Annuities:—one for the purchase of George's and Lovell's Islands, in Boston Harbor, the others as compensation to persons having Estates, for life, in lands taken by the City;—* | | |
| Paid this year's Annuity; being the amount which the City has contracted to pay, each year, during the life of the individual of whom George's and Lovell's Islands were purchased | 400 00 | |
| Paid the stipulated Annuities to three persons having life Estates in certain lands taken by the City to widen Streets | 450 00 | |
| | | 850 00 |
| *Printing and Stationary;—* | | |
| Paid for Printing done for the City | 2,332 86 | |
| For advertising | 1,477 10 | |
| For Blank Books, Stationary and Binding | 698 99 | |
| | | 4,508 95 |
| *Internal Health Department:—including sweeping the streets, and removing House Dirt and other nuisances;—* | | |
| Paid for Labor in collecting and carrying off the House Offal and other nuisances | 11,786 38 | |
| For labor in sweeping the Streets, and removing the Street Dirt | 9,806 61 | |
| For Grain, Hay, and Straw, used at the City Stables | 6,361 36 | |
| For Iron, Steel, Coal, and various small articles, for the Blacksmith's and Wheelwright's Shops | 573 77 | |
| Repairs of the City Stables | 200 12 | |
| Paid for services of special Watch at the City Stables | 549 00 | |
| For repairs of Wagons, Carts and Harnesses | 515 66 | |
| For Shovels, Brooms, Water Pots, Buckets, Oil, Medicines for the Horses, and other small supplies for the Stables | 706 00 | |
| *Amounts carried forward* | 30,498 90 | 395,648 13 |

| | | |
|---|---|---|
| *Amounts brought forward* | 30,498 90 | 395,648 13 |
| For additional Horses purchased for the use of this Department | 170 00 | |
| For services of an Assistant to the Superintendent | 120 00 | |
| | 30,788 90 | |
| Deduct amount charged to other departments, for work done by men and teams attached to the Internal Health Department | 2,500 00 | |
| | | 28,288 90 |
| *External Health Department;—Expenses of Quarantine, including repairs of the buildings on Rainsford Island;—* | | |
| Expenses attending the visitation of the Island by the City Council, and the Committee of Quarantine | 1,130 22 | |
| Paid for services of Boatmen employed in the Department | 960 00 | |
| For boarding and nursing various sick and destitute persons, and for Medicines, and other supplies, for the Hospital | 54 18 | |
| For repairs of the buildings, and fences, on the Island | 242 45 | |
| Repairs and supplies of the Boats, including new Sails | 667 85 | |
| Amount advanced to the Island Keeper, under an Order of the City Council, in consequence of a delay in the payment of the amount due him from the Commonwealth | 104 44 | |
| Rent of a landing place for the Boat | 50 00 | |
| | | 3,209 14 |
| *Amount carried forward* | | 427,146 17 |

| | | |
|---|---|---|
| *Amount brought forward* | | 427,146 17 |
| *Overseers of the Poor;—* | | |
| Amount paid to the Treasurer of the Board of Overseers of the Poor, for disbursements by the members of that Board, in their respective Wards, for the occasional relief of sick and destitute persons | 8,500 00 | |
| Expenses of burying Paupers | 957 75 | |
| Salary of the Clerk to the Board of Overseers of the Poor | 800 00 | |
| | | 10,257 75 |
| *House of Industry;—* | | |
| Expended for victualling the inmates of the House | 15,878 55 | |
| For Salaries to the superintendent and his assistant, physician, teachers, clerk of the Directors, female assistants and the gate keeper | 3,330 99 | |
| For Fuel and Light | 1,967 03 | |
| Paid for clothing for the Inmates | 1,784 34 | |
| For Swine, Hay, Tools, Trees, Seeds, and other articles appertaining to the Agricultural Department | 959 12 | |
| For repairs and fixtures | 795 89 | |
| For Furniture | 574 29 | |
| For Medicine | 294 84 | |
| Paid for Pot-Ash, Tallow, Tobacco, Snuff, and Sand | 621 60 | |
| For the transportation of Paupers | 334 70 | |
| For Carriage hire for the Directors | 155 50 | |
| Repairs and Furniture for Director's office, in Faneuil Hall | 107 23 | |
| Rent of building for Opthalmia Infirmary | 100 00 | |
| *Amounts carried forward* | 26,904 08 | 437,403 92 |

| | | |
|---|---|---|
| *Amounts brought forward* | 26,904 08 | 437,403 92 |
| For contingent Expenses | 280 39 | |
| | 27,184 47 | |
| Of the above expenditure, there was paid from the income of the establishment at South Boston, and other sources within the control of the Directors | 4,863 41 | |
| Leaving the amount in fact drawn from the City Treasury, for the support of the House of Industry | | 22,321 06 |
| *House for the Employment and Reformation of Juvenile Offenders;* | | |
| Expended for victualling the Inmates of the House, and Family Table | 4,033 71 | |
| For Salaries of Superintendent, Chaplain, Matron, Assistants, Clerk and Gate Keeper | 2,361 11 | |
| For Furniture | 350 63 | |
| For Clothing for the Inmates | 1,035 65 | |
| For Fuel and Lights | 809 84 | |
| For Materials and Labor, for finishing the House, and making repairs | 856 05 | |
| For Carriage hire, for the Directors | 41 00 | |
| Paid for Leather, Tools, Soap, and Potash | 162 69 | |
| Manure, Carting, and Labor on the Farm | 229 60 | |
| For Printing, Advertising, Stationary, School Books, and Postage | 281 88 | |
| For Medicine, and Physician's Bill for two years | 170 65 | |
| For carting Goods from the City | 150 26 | |
| *Amounts carried forward* | 10,483 07 | 459,724 98 |

| | | |
|---|---|---|
| *Amounts brought forward* | 10,483 07 | 459,724 98 |
| Travelling and other expenses, for the pursuit, equipment, and disposal, of the Inmates | 155 14 | |
| Expenses of a boy, disabled by an accident | 61 07 | |
| Sundry miscellaneous items | 234 26 | |
| | 10,933 54 | |
| Of the above expenditure, there was paid from the income of the establishment at South Boston, and other sources available to the Directors | 50 00 | |
| Leaving the amount drawn from the City Treasury, for the support of the House of Reformation | | 10,883 54 |

NOTE. The Directors of the House of Reformation paid over to the City, within this financial year, the sum of $1,500—being proceeds of the labor of the Inmates of their Institution—which amount will be found in the Statement of Income, Page 21 of this Report. This credit reduces the actual expense of their establishment, for the year, to the sum of $9,383 54.

| | | |
|---|---|---|
| *County of Suffolk ;—* | | |
| Paid for the purchase of tools, materials, &c., for employing the convicts in the House of Correction at South Boston | 3,150 00 | |
| For fence, sidewalk, &c., at New Court House | 2,751 04 | |
| For conveying Convicts to the House of Correction | 700 00 | |
| For making a Highway in Chelsea, under a decision of the Court of Common Pleas | 899 87 | |
| | | 7,500 91 |
| *Amount carried forward* | | 478,109 43 |

| | | |
|---|---|---|
| *Amount brought forward* | | 478,109 43 |
| *Purchase of the Loring Estate, in Court Street ;—* | | |
| Paid the purchase money of an Estate on Court Street, known by the name of the Loring Estate, situated in the vicinity of the New Court House, and purchased for the purpose of laying out the Street, west of the Court House | | 17,048 08 |
| *Incidental Expenses and Miscellaneous Claims ;—not justly chargeable to any of the foregoing heads of Appropriation ;—* | | |
| Expenses attending the celebration of the Anniversary of American Independence, including the Dinner in Faneuil Hall, and the display of Fireworks and Music | 5,464 89 | |
| Paid the State Lunatic Hospital, and Mass. General Hospital, for board and expenses of persons sent from the City to those Institutions | 1,572 51 | |
| Paid for extra Clerk hire, in the City Treasurer's Office | 1,118 13 | |
| Paid for services of an Assistant to the Clerk of the Market, and for Watchmen employed, and Fuel used at the Market | 1,060 98 | |
| Expenses attending the new division of the City into Wards, including the cost of new Ward Signs throughout the City | 933 17 | |
| Amount refunded to persons erroneously taxed, and in cases where taxes have been twice paid, through mistake | 685 50 | |
| *Amounts carried forward* | 10,835 18 | 495,157 51 |

| | | | | |
|---|---|---|---|---|
| *Amounts brought forward* | 10,835 | 18 | 495,157 | 51 |
| Paid for services of extra Council, Fees of Referees, and damages and costs, in various suits in which the City was a party | 605 | 19 | | |
| Paid for refreshments for Committees of the City Council | 561 | 53 | | |
| For Fuel and lights for the City offices | 340 | 87 | | |
| Paid for services of Deputy Collectors, employed by the City Treasurer | 340 | 00 | | |
| Paid for preparing Books of Records of Deaths, in the Office of the Superintendent of Burial Grounds, under an Order of the City Council | 150 | 00 | | |
| Paid for Furniture for the City Offices | 147 | 06 | | |
| For use of Halls for Ward meetings | 140 | 00 | | |
| For services of an Assistant Messenger, at City Hall | 119 | 67 | | |
| For Powder and Refreshments for the Military, while in the service of the City | 112 | 45 | | |
| Paid Rents of rooms occupied by Military Companies, for Armories | 106 | 25 | | |
| For Carriage hire, for Committees of the City Council | 104 | 07 | | |
| Paid for cleaning the Offices, at the City Hall | 66 | 10 | | |
| Paid for services of a Messenger to the Assessors | 56 | 12 | | |
| For keeping a Horse for the City Marshal | 55 | 50 | | |
| *Amounts carried forward* | 13,739 | 99 | 495,157 | 51 |

| | | |
|---|---|---|
| *Amounts brought forward* | 13,739 99 | 495,157 51 |
| For recording Deeds, Mortgages, &c., to the City | 50 50 | |
| For medical attendance on a person picked up, wounded, in the street | 24 47 | |
| For drawing Plans | 18 00 | |
| For repairing Standard Weights and Measures, in the City Treasurer's Office | 14 00 | |
| For conveying an insane person to the Hospital at Worcester | 12 75 | |
| For assistance rendered a Committee of the City Council | 6 00 | |
| For a Boat, to visit Forts Independence and Warren | 5 00 | |
| For expenses of selling old buildings at auction | 4 50 | |
| Paid bounty for raising Wheat, under a law of the Commonwealth | 3 00 | |
| | | 13,878 21 |

*Reserved Fund;—applicable to such purposes as the City Council may deem proper, subsequently to the passage of the annual Appropriation Bill;—*

The amount of this fund, except a very small balance, was withdrawn, within the year, under various Orders of the City Council, and carried to the credit of other Appropriations.

*Introduction of Gas, for the purpose of lighting Faneuil Hall, and Faneuil Hall Market;—*

| | |
|---|---|
| Expended for carrying the Gas into Faneuil Hall, and Faneuil Hall Market, for the purpose of lighting those buildings, including the cost of the necessary fixtures | 2,277 98 |
| *Amount carried forward* | 511,313 70 |

| | | |
|---|---|---|
| *Amount brought forward* | | 511,313 70 |
| *Introduction of a supply of pure and soft Water ;—* | | |
| Expended for services of three principal Engineers | 2,191 05 | |
| For Assistant Engineers, Clerk hire, traveling expenses, rent of Office, &c. | 540 77 | |
| | | 2,731 82 |
| *Erection of a Hospital, at South Boston, for Idiots and Insane Persons ;—* | | |
| Expended, on account of the erection of that building | | 19,704 71 |
| *Purchase of certain Estates, in the vicinity of the Eliot School House ;—* | | |
| Paid the purchase money of certain Estates purchased, in addition to that already owned by the City, as a site for the Eliot School House | | 7,551 23 |
| *Erection of the Lyman School House, at East Boston :—* | | |
| Expended for the erection of the Lyman School House, for the accommodation of the inhabitants at East Boston | | 14,559 10 |
| Amount of money paid to the Auditor, under direction of the Committee of Accounts, during this financial year, for the purpose of paying such bills as must necessarily be paid promptly, and before the meetings of the Committee—this amount being credited in the account of moneys received by the Auditor, Page 20 of this Report | | 3,600 00 |
| The total amount of Expenditures for the City of Boston, passed upon by the Committee of Accounts, and included in the Mayor's Drafts on the City Treasurer, during the financial year 1838–39, was | | 559,460 56 |
| *Amount carried forward* | | 559,460 56 |

| | | |
|---|---|---|
| *Amount brought forward* | | 559,460 56 |
| To which should be added, the amount of sundry drafts of former years, remaining unpaid at the commencement of this financial year | | 3,934 11 |
| | | 563,394 67 |
| From this should be deducted, the amount of drafts remaining unclaimed and unpaid, at the close of this financial year | | 4,285 32 |
| And the aggregate amount actually paid out of the City Treasury, on the MAYOR'S DRAFTS, (as per item marked A. in the Treasurer's Account,) was | | 559,109 35 |
| *Payments on account of the City Debt :—* | | |
| Paid the amount of various portions of the City Debt, as they fell due, during this financial year, and which are more particularly specified in the Statement D. viz :— | | |
| Paid in full of Loan under Order of April 30th, 1838 | 132,700 00 | |
| Paid, in part, stock issued under Order of April 17th, 1837 | 8,300 00 | |
| Paid, in full, of Loan, under Order of Sept. 6th, 1830 | 2,500 00 | |
| Paid on account of Loan, under Order of Dec. 14th, 1835 | 2,100 00 | |
| Paid the Balance of Loan under Order of March 31st 1836 | 3,000 00 | |
| Paid on account of Loan under Order of July 14th, 1836 | 18,900 00 | |
| Paid on account of Loan under Order of May 29th, 1837 | 3,000 00 | |
| Paid on account of Loan under Order of Sept. 19th, 1837 | 2,500 00 | |
| Paid in full of Loan under Order of Nov. 6th, 1837 | 5,000 00 | |
| *Amount carried forward* | | 559,109 35 |

| | |
|---|---|
| *Amount brought forward* | 559,109 35 |
| Making the whole amount of payments, during the year, on account of the principal of the CITY DEBT, (as per item marked B. in the Treasurer's Account) | 178,000 00 |
| *Interest on the Public Debt of the City ;—* | |
| Paid the interest accruing on various Notes and Certificates of Stock issued by the City, and on moneys borrowed for the purposes of the government during the year, (as per item marked C. in the Treasurer's Account) | 82,742 96 |
| *Payments for Militia Duty ;—* | |
| For this amount paid to persons who had performed Militia duty, under an Act of the Legislature, (as per item marked D. in the Treasurer's Account) | 2,419 50 |
| *Payments to Members of the Fire Department ;—* | |
| Amounts paid out to members of the Fire Department, under an Ordinance of the City Council, "being a sum equal to the Poll tax to the State, County and Town, which was assessed on the first day of May, and paid by or on account of such members," (as per item marked E. in the Treasurer's Account) | 51 00 |
| *Outstanding Accounts ;—* | |
| Paid the balance of an old outstanding account (as per item marked F. in the Treasurer's Account) | 6 00 |
| Making the aggregate PAYMENTS from the City Treasury, during the year, on account of the CITY OF BOSTON, (as per City Treasurer's Account Current with the City, on the 3d Page of this Report,) amount to | 822,328 81 |
| *Amount carried forward* | 822,328 81 |

| | | |
|---|---|---|
| *Amount brought forward* | | 822,328 81 |
| *County of Suffolk, including expenses of Courts, Jails, House of Correction, and all other charges except Salaries ;—* | | |
| Paid sundry persons, being for charges arising in the maintenance and keeping of prisoners, in the House of Correction | 7,707 14 | |
| For maintenance and keeping of prisoners in the Jail | 5,251 38 | |
| To witnesses, constables, &c. for attendance at the several Courts | 17,062 46 | |
| Paid to Jurors at the several Courts | 14,932 02 | |
| Paid on County Drafts of the Mayor; being for that portion of the County expenses which comes under the control of the Mayor and Aldermen, as exercising, in part, the authority formerly vested in the Court of Sessions | 9,649 34 | |
| Paid for services of the County Board of Accounts, and their Secretary | 523 50 | |
| Making the whole amount paid out by the Treasurer, on account of the County of Suffolk, during the year, (as per the County Treasurer's Account Current with the County, on the 4th Page of this Report) | | 55,125 84 |
| The total amount of PAYMENTS, on account of the CITY OF BOSTON, and the COUNTY OF SUFFOLK, during the financial year 1838–39, (as per the City and County | | |

Treasurer's Account Current with the City and County, on the 5th Page of this Report) was $877,454 65

*Office of the Auditor of Accounts, December 5th,* 1839.

WILLIAM HAYDEN, Jr., Auditor.

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Note. In order to make the details of the Receipts and Expenditures correspond with the aggregate amounts, as stated in the Treasurer's Accounts, it is found necessary to separate from the detail of expenditure, under several heads of Appropriation, various items of income which are fairly creditable to, and ought to be deducted from, those expenditures. If the Statement of Expenditures be compared, throughout, with the Statement of Appropriations, the former will be perceived, in some few instances, to exceed the latter—but if reference be had to the Statement of Income, items will there be found closely connected with the deficient accounts, and which fully meet the apparent excess.

# (D)

## Statement in relation to the Public Debt of the City of Boston.

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| | | |
|---|---|---|
| The Amount of the City Debt on the first day of May, 1838, as per Statement in the twenty-sixth Annual Report, was | | 1,491,400 00 |
| *From that time to the thirtieth day of April,* 1839, *inclusive, the following Stock and Notes were issued, viz:* | | |
| Amount borrowed under an Order of the City Council, passed April 30th, 1838, authorizing a Loan of $450,000—for the purposes of the next financial year | 132,700 00 | |
| Amount borrowed under an Order of the City Council, passed September 19th, 1837, authorizing a Loan of $25,000—to meet an additional Appropriation for the Fire Department | 20,900 00 | |
| Amount borrowed under an Order of the City Council, passed October 6th, 1837, authorizing a Loan of $30,000—to defray the expense of erecting a Hospital at South Boston, for Idiots and Insane persons | 30,000 00 | |
| *Amounts carried forward* | 183,600 00 | 1,491,400 00 |

| | | |
|---|---|---|
| *Amounts brought forward* | 183,600 00 | 1,491,400 00 |
| Amount borrowed under an Order of the City Council, passed December 11th, 1837, authorizing a Loan of $7,600—for the purchase of additional Land, as a site of the Eliot School House | 7,600 00 | |
| Amount borrowed under an Order of the City Council, passed December 29th, 1837, authorizing a Loan of $40,000—to meet certain additional Appropriations | 40,000 00 | |
| Amount borrowed under an Order of the City Council, passed August 20th, 1838, authorizing a Loan of $14,000—for the purpose of erecting the Lyman School House, at East Boston | 14,000 00 | |
| Amount borrowed under an Order of the City Council, passed January 5th, 1839, authorizing a Loan of $28,000—to meet certain additional Appropriations | 28,000 00 | |
| Amount borrowed under an Order of the City Council, passed March 14th, 1839, authorizing a Loan of $10,000—to meet an additional Appropriation for widening and extending Streets | 10,000 00 | |
| Making the whole amount of City Stock issued, during the financial year 1838–39 | | 283,200 00 |
| *Amount carried forward* | | 1,774,600 00 |

| | | |
|---|---|---|
| *Amount brought forward* | | 1,774,600 00 |
| From the above amount, there are to be deducted the following payments on account of the City Debt, within the same financial year, viz :— | | |
| Paid the whole amount of Stock issued under an Order of the City Council, passed April 30th, 1838, authorizing a Loan of $450,000, for the purposes of the financial year 1338–39 | 132,700 00 | |
| Paid, in part, the amount borrowed under an Order of the City Council, passed April 17th, 1837, authorizing a Loan of $450,000—for the purposes of the financial year 1837–38 : —at 5 per cent. interest | 8,300 00 | |
| Paid the balance of the Loan contracted under an Order of the City Council, passed Sept. 6th, 1830, authorizing a Loan for the redemption of other portions of the City Debt, at 4 per cent. interest | 2,500 00 | |
| Paid, in part, the Loan contracted under an Order of the City Council, passed Dec. 14th, 1835, authorizing a Loan to meet certain additional appropriations, at 5 per cent. interest | 2,100 00 | |
| Paid the balance of the Loan contracted under an Order of the City Council, passed March 31st, 1836, authorizing a Loan for finishing and furnishing the | | |
| *Amounts carried forward* | 145,600 00 | 1,774,600 00 |

| | | |
|---|---|---|
| *Amounts brought forward* | 145,600 00 | 1,774,600 00 |
| New Court House, at 6 per cent. interest | 3,000 00 | |
| Paid, in part, the Loan contracted under an Order of the City Council, passed July 14th, 1836, authorizing a loan for the purposes of the then current financial year, at 6 per cent. interest | 18,900 00 | |
| Paid, in part, the Loan contracted under an Order of the City Council, passed May 29th, 1837, authorizing a Loan to defray certain expenses in relation to the introduction of a supply of pure and soft water, at 5 per cent. interest | 3,000 00 | |
| Paid, in part, the Loan contracted under an Order of the City Council, passed Sept. 19th, 1837, authorizing a Loan to meet an additional Appropriation for the Fire Department —at 5 per cent. interest | 2,500 00 | |
| Paid the whole amount of the Loan contracted under an Order of the City Council, passed November 6th, 1837, authorizing a Loan to meet an additional Appropriation for the City Watch—at 5 per cent. interest | 5,000 00 | |
| Making the whole amount paid on account of the City Debt, during the financial year 1838–39 | | 178,000 00 |

| | |
|---|---|
| And leaving the aggregate amount of the City Debt, on the first day of May, 1839,—(being $105,200,—more than on the 1st May, 1838,) | $1,596,600 00 |

*Office of the Auditor of Accounts, Dec. 5th,* 1839.

WILLIAM HAYDEN, Jr., Auditor.

## (E.)

The character of the Public Debt of the City, on the first day of May, 1839, was as follows, viz.

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| | | |
|---|---|---|
| Amount unpaid of a Loan contracted, under an Order of the City Council, passed December 28th, 1825, for the purchase of an Estate for the improvement of Court Street; —payable at the decease of a person having a life estate in the premises, at 5 per cent. interest | | 20,000 00 |
| Amount of four and a half per cent. Stock sold at auction, under an Order of the City Council, passed October 2d, 1826, to raise funds for the redemption of certain portions of the City Debt, bearing a higher rate of interest; the principal to be redeemed in the years 1840, 1845, and 1850 | | 95,000 00 |
| *Amount unpaid of the Debt contracted for the erection of Faneuil Hall Market, and for the improvements connected therewith, payable at various times, and bearing interest as follows, viz;—* | | |
| At 4½ per centum per annum | 2,000 00 | |
| At 4¾ per centum per annum | 5,000 00 | |
| At 5 per centum per annum | 80,000 00 | |
| At 6 per centum per annum | 100,000 00 | |
| | | 187,000 00 |
| *Amount carried forward* | | 302,000 00 |

| | |
|---|---|
| *Amount brought forward* | 302,000 00 |
| Amount unpaid of Stock issued under an Order of the City Council, passed May 24th, 1830, authorizing a Loan for repairing and fitting up the Old State House, payable at the pleasure of the City, at four per cent. interest | 5,000 00 |
| Amount unpaid of Stock issued under an Order of the City Council, passed April 5th, 1833, authorizing a Loan for the redemption of other portions of the City Debt; payable in ten years, at four per cent. interest | 33,000 00 |
| Amount unpaid of Stock issued under an Order of the City Council, passed May 19th, 1834, authorizing a Loan of $450,000—for the purposes of that financial year—payable in ten and twenty years, at five per cent. interest | 100,000 00 |
| Amount of Stock issued under an Order of the City Council, passed October 6th, 1834, authorizing a Loan for the erection of a House of Reformation, at South Boston;—payable in twenty years, at 5 per cent. interest | 20,000 00 |
| Amount of Stock issued under an Order of the City Council, passed January 3d, 1835, authorizing a Loan to meet certain deficiencies of Appropriations:—payable, a portion in three years, and the remainder in 20 years, at 4½ and 5 per cent. interest | 11,100 00 |
| Amount of Stock issued under an Order of the City Council, passed January 26th, 1835, authorizing a Loan of $500,000—to redeem other portions of the City Debt:—payable in 20 years, at 5 per cent. interest | 500,000 00 |
| *Amount carried forward* | 971,100 00 |

| | |
|---|---|
| *Amount brought forward* | 971,100 00 |
| Amount of Stock issued under an order of the City Council, passed February 23d, 1835, authorizing a Loan for the erection of the New Court House—payable in 1855 —at 5 per cent. interest | 60,000 00 |
| Amount of Stock issued under an Order of the City Council, passed April 27th, 1835, authorizing a Loan on account of the expense of laying out Blackstone Street, and extending Broad and Commercial Streets; payable in twenty years, at 5 per cent. interest | 68,000 00 |
| Amount of Stock issued under an Order of the City Council, passed April 27th, 1835, authorizing a Loan to defray, in part, the expenses of the financial year 1835–36, payable in twenty years, at 5 per cent. interest | 25,000 00 |
| Amount of Stock issued under an Order of the City Council, passed October 5th, 1835, authorizing a Loan to meet certain additional Appropriations, payable in ten years, at 5 per cent. interest | 7,100 00 |
| Amount of Stock issued under an Order of the City Council, passed November 12th, 1835, authorizing a Loan to complete the House of Reformation, at South Boston, payable in ten years, at 5 per cent. interest | 10,000 00 |
| Amount of Stock issued under an Order of the City Council, passed December 14th, 1835, authorizing a Loan to meet certain additional Appropriations—payable in three years, at 5 per cent. interest | 1,800 00 |
| Amount of Stock issued under an Order of the City Council, passed April 25th, 1836, authorizing a Loan to defray, in part, the expenses of the financial year 1836–37—payable in three and ten years, at 5 and 5½ per cent. interest | 40,000 00 |
| *Amount carried forward* | 1,183,000 00 |

| | |
|---|---|
| *Amount brought forward* | 1,183,000 00 |
| Amount of Stock issued under an Order of the City Council, passed July 14th, 1836, authorizing a Loan for the purposes of the then current financial year—payable in three and five years, at 5 and 6 per cent. interest | 40,700 00 |
| Amount of Stock issued under an Order of the City Council, passed July 25th, 1836, authorizing a Loan to meet an additional Appropriation for widening and extending Streets—payable in three or ten years, at 5 and 6 per cent. interest | 60,000 00 |
| Amount of Stock issued under an Order of the City Council, passed September 19th, 1836, authorizing a Loan for completing the House of Reformation, at South Boston—payable in three years, at 6 per cent. interest | 10,000 00 |
| Amount of Stock issued under an Order of the City Council, passed September 19th, 1836, authorizing a Loan for completing the erection and furnishing of the New Court House—payable in three years, at 6 per cent. interest | 10,000 00 |
| Amount of Stock issued under an Order of the City Council, passed October 13th, 1836, authorizing a Loan for the purpose of continuing the Iron Fence around the Common—payable in one and three years, at 6 per cent. interest | 17,500 00 |
| Amount of Stock issued under an Order of the City Council, passed December 29th, 1836, authorizing a Loan to complete the payments for the Iron Fence around the Common—payable in three years, at 6 per cent. interest | 15,000 00 |
| Amount of Stock issued under an Order of the City Council, passed April 1st, 1837, | |
| *Amount carried forward* | 1,336,200 00 |

| | |
|---|---|
| *Amount brought forward* | 1,336,200 00 |
| authorizing a Loan for the purchase of the Columbian Hall Estate, near the New Court House—payable in three years, at 6 per cent. interest | 17,000 00 |
| Amount of Stock issued under an Order of the City Council, passed April 17th, 1837, authorizing a Loan for the purposes of the financial year 1837–38—payable in two, three and five years, at 5 per cent. interest | 84,300 00 |
| Amount of Stock issued under an Order of the City Council, passed May 29th, 1837, authorizing a Loan to defray certain expenses in relation to the introduction of a supply of pure and soft water—payable in three years, at 5 per cent. interest | 7,000 00 |
| Amount of Stock issued under an Order of the City Council, passed September 19th, 1837, authorizing a Loan to meet an additional Appropriation for the Fire Department, payable in one and two years, at 5 per cent. interest | 22,500 00 |
| Amount of Stock issued under an Order of the City Council, passed October 16th, 1837, authorizing a Loan to defray the expense of erecting a Hospital, at South Boston, for Idiots and Insane persons, payable in one, three and five years, at 5 per cent. interest | 30,000 00 |
| Amount of Stock issued under an Order of the City Council, passed December 11th, 1837, authorizing a Loan for the purchase of additional Land, as a site for the Eliot School House—payable in one, three and five years, at 5 per cent. interest | 7,600 00 |
| Amount of Stock issued under an Order of the City Council, passed December 29th, 1837, authorizing a Loan, to meet certain | |
| *Amount carried forward* | 1,504,600 00 |

| | |
|---|---|
| *Amount brought forward* | 1,504,600 00 |
| additional Appropriations—payable in one, three and five years, at 5 per cent. interest | 40,000 00 |
| Amount of Stock issued under an Order of the City Council, passed August 20th, 1838, authorizing a Loan for the purpose of erecting the Lyman School House, at East Boston—payable in three years, at 5 per cent. interest | 14,000 00 |
| Amount of Stock issued under an Order of the City Council, passed January 5th, 1839, authorizing a Loan to meet certain additional Appropriations—payable in one and five years, at 5 per cent. interest | 28,000 00 |
| Amount of Stock issued under an Order of the City Council, passed March 14th, 1839, authorizing a Loan to meet an additional Appropriation for widening and extending Streets—payable in one year, at 5 per cent. interest | 10,000 00 |
| Total Amount of the City Debt, as it stood on the first day of May, 1839 | $1,596,600 00 |

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The Annual Interest of the City Debt, as it stood on the first day of May, 1839, was as follows, viz:—

| | |
|---|---|
| At 4 per cent. per annum | 38,000 00 |
| " 4½ " " | 97,000 00 |
| " 4¾ " " | 5,000 00 |
| " 5 " " | 1,184,600 00 |
| " 5½ " " | 30,000 00 |
| " 6 " " | 242,000 00 |
| | $1,596,600 00 |

The Annual Interest of the City Debt, at the rates specified in the foregoing Statement, is $81,522 50—and the average rate of interest on the whole debt is about 5 1-10 per centum per annum.

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The City Debt becomes due, and payable, as as follows, viz ;—

| | | | | |
|---|---|---|---|---|
| In the financial year | | | 1839–40 - - - | 258,200 00 |
| " | " | " | 1840–41 - - - | 62,700 00 |
| " | " | " | 1841–42 - - - | 60,100 00 |
| " | " | " | 1842–43 - - - | 28,000 00 |
| " | " | " | 1843–44 - - - | 77,400 00 |
| " | " | " | 1844–45 - - - | 122,000 00 |
| " | " | " | 1846–47 - - - | 56,100 00 |
| " | " | " | 1849–50 - - - | 30,000 00 |
| " | " | " | 1854–55 - - - | 877,100 00 |
| At the decease of a certain person, at 5 per cent interest | | | | 20,000 00 |
| At the pleasure of the City, 4 per cent. | | | | 5,000 00 |
| | | | | $1,596,600 00 |

*Office of the Auditor of Accounts, Dec. 5th,* 1839.

WILLIAM HAYDEN, Jr., Auditor.

# REDUCTION OF THE CITY DEBT.

*Auditor's Office, Dec. 5th, 1839.*

The Auditor of Accounts is required, by Ordinance, to lay before the City Council, annually, a statement of the operations of *the Committee on the Reduction of the City Debt.* The mode heretofore adopted by the City Council, of authorizing specific Loans for the purpose of meeting such portions of the City Debt as fell due within the year, was abandoned some years since;—and Loans have since been authorized for the general purposes of the year, including the liquidation of such portions of the Debt as may come to maturity. This course has so far mingled the transactions in relation to the payment of the funded Debt with other financial operations of the City Government, as to render it somewhat difficult to state any distinct account with the Committee who have that particular subject in charge. The new arrangement of the accounts of Income and Expenditure, as made in this Report, giving *all* the receipts and payments under their respective heads, renders the statement of the account of this Committee of less importance, probably, than in former years. The Auditor respectfully submits the following account with *The Committee on the Reduction of the City Debt;*—

| | |
|---|---|
| This Committee stands charged with the whole amount of that part of the City Debt which fell due, and was paid, during the year, (as stated on Page 48 of this Pamphlet) | $178,000 00 |
| There are carried to the credit of the Committee the following items, viz:— | |
| Balance in the City Treasury, on the first day of May, 1838 | 59,730 98 |
| Amount of money received on account of sales of City Lands, during the year 1838–9 | 1,434 50 |
| *Amount carried forward* | 61,165 48 |

| | |
|---|---|
| *Amount brought forward* | 61,165 48 |
| Rent of the City Hall, over and above the sum of $3,500, which was the income derived from that building before it was fitted up as a City Hall | 1,706 25 |
| Amount paid at the City Treasury, on account of the principal sums of sundry Bonds and Notes due the City, (as stated on Page 19 of this Pamphlet) | 17,011 69 |
| Amount of the annual Appropriation granted by the City Council, for the Reduction of the principal of the City Debt | 15,000 00 |
| Making the whole amount standing at credit of the Committee | 94,883 42 |
| The whole amount of the City Debt paid off, within the financial year, 1838–39, was | 178,000 00 |
| The amount of funds set apart for paying that Debt, and credited to the Committee on the City Debt, is | 94,883 42 |
| Leaving a balance against the Committee, amounting to | $83,116 58 |

WILLIAM HAYDEN, Jr., Auditor.

# ESTIMATE OF EXPENDITURES

AND

## *Ways and Means, for the present financial year.*

The Ordinance, "establishing a system of accountability in the expenditures of the City," requiring that the Auditor shall, in the month of February annually, make and lay before the City Council, an estimate of the amount of money necessary to be raised for the expenditures of the ensuing financial year, under the respective heads of appropriation, such an estimate, together with an Estimate of Ways and means to meet the expenditures, was laid before the City Council, on the 28th of February last. Those estimates were referred to a Joint Committee, by whom an order was reported, which was passed by the City Council, in the following form, viz:

## CITY OF BOSTON.

*An Order relative to specific Appropriations.*

*It is hereby ordered by the City Council,* That to defray the expenses of the City of Boston, and the County of Suffolk, for the next financial year, which commences on the first day of May, one thousand eight hundred and thirty-nine, and closes on the thirtieth day of April, one thousand eight hundred and forty, the following sums of money be, and the same are hereby, respectively, appropriated;—that is to say—

| | |
|---|---|
| For salaries of the Instructers of all the Schools, except the Primary Schools | 64,000 00 |
| For the usual annual expenses of the Primary Schools | 28,000 00 |
| *Amount carried forward* | 92,000 00 |

| | |
|---|---|
| *Amount brought forward* | 92,000 00 |
| For repairs, fuel, and other contingent expenses, of all the Schools, except the Primary Schools | 12,000 00 |
| For the Erection of a New School House in the Third Ward | 16,000 00 |
| For the purchase of Land, and erection of buildings, for the accommodation of Primary Schools | 12,500 00 |
| For repairs of Public Buildings, to be expended under direction of the Joint Standing Committee on Public Buildings | 4,000 00 |
| For Burial Grounds, Public Tombs, and Funeral Cars | 3,500 00 |
| For Care and Improvement of the Public Lands, and preparing them for sale | 3,000 00 |
| For Paving and Repairs of Streets | 40,000 00 |
| For Widening and extending Streets, including the expense of laying out the Streets around the New Court House | 50,000 00 |
| For repairs of the Bridges belonging to the City | 2,000 00 |
| For Salaries of all the City and County Officers | 36,000 00 |
| For the City Watch | 38,000 00 |
| For Lamps, Oil, Gas, and Superintendence | 20,000 00 |
| For fixtures to extend the use of Gas, in lighting the Streets of the City | 3,000 00 |
| For the Fire Department, exclusive of Engine Houses | 40,000 00 |
| For the erection, rent, and repairs, of Engine and Hook and Ladder Houses | 2,000 00 |
| For Bells and Clocks | 1,000 00 |
| For the City Police | 6,000 00 |
| For Care and Improvement of the Common, Malls, Lands west of Charles Street, Fort Hill and Copp's Hill, (including one half the cost of an Iron Fence around the Central Burial Ground) | 5,000 00 |
| *Amount carried forward* | 386,000 00 |

| | |
|---|---|
| *Amount brought forward* | 386,000 00 |
| For Common Sewers, Wells and Pumps | 4,000 00 |
| For building Reservoirs | 2,000 00 |
| For the payment of four Annuities;—one for the purchase of George's and Lovell's Islands, the others as compensation to persons having Estates, for life, in lands taken by the City | 850 00 |
| For Printing and Stationary | 3,000 00 |
| For the Internal Health Department, including sweeping the streets, and removing House Dirt and other nuisances | 26,000 00 |
| For the External Health Department;—expenses of Quarantine, including Repairs of the buildings on Rainsford Island | 2,000 00 |
| For the Overseers of the Poor, besides moneys received for the support of Poor belonging to other towns, (all moneys accruing for the support of State Paupers to be paid into the City Treasury) | 12,100 00 |
| For the Directors of the House of Industry:—besides income from the Establishment at South Boston, and moneys received for the support of Poor belonging to other towns, (all moneys accruing for the support of State Paupers to be paid into the City Treasury) | 22,000 00 |
| For the Establishment for the Employment and Reformation of Juvenile Offenders | 9,000 00 |
| For the County of Suffolk;—including expenses of the Courts, Jail, House of Correction, and all other charges, except Salaries | 31,500 00 |
| For the payment of Interest on the Public Debt of the City | 78,000 00 |
| For the Reduction of the principal of the Public Debt of the City | 45,000 00 |
| *Amount carried forward* | 621,450 00 |

| | |
|---|---|
| *Amount brought forward* | 621,450 00 |
| For the payment of a portion of the expense of such Public Buildings as the City Council may, within the next financial year, order to be erected | 10,000 00 |
| For Incidental Expenses, and Miscellaneous Claims, not justly chargeable to any of the foregoing heads of Appropriation | 10,000 00 |
| For a Reserved Fund:—to be applied to such purposes as the City Council may hereafter deem proper | 10,550 00 |

*And it is further Ordered*, That no excess in any of the respective Appropriations aforegoing shall be allowed by the Auditor of Accounts, or be paid by the Treasurer of the City and County, unless authorized by an Order of the City Council.

| | |
|---|---|
| The aggregate Amount of Appropriations included in the foregoing Order, is | $652,000 00 |

Estimate of Ways and Means to meet the Expenditures of the City of Boston, and the County of Suffolk, for the current financial year, which commenced on the first day of May, 1839, and will close on the thirtieth day of April, 1840.

| | | |
|---|---|---|
| Probable income from City Rents | | 48,000 00 |
| Interest on Bonds and Notes held by the City, and on deposites in Bank | | 10,000 00 |
| From the Commonwealth, for support of State Paupers | | 11,000 00 |
| From the Commonwealth, for the City's portion of the School Fund | | 2,000 00 |
| From the Health Department, including Quarantine Fees, Funeral Fees, and sales of House Offal, and Street Dirt | | 6,000 00 |
| From Certificates of Marriage, fees for recording Mortgages of personal property, Licenses for Public Exhibitions, &c. | | 2,000 00 |
| From Assessments for Common Sewers | | 15,000 00 |
| From the County of Suffolk; including County Rents, civil and criminal costs, fines, fees, jury verdicts, licenses to retailers, &c. | | 22,000 00 |
| Outstanding Taxes, small debts, &c. | | 1,000 00 |
| Making the estimated income of the City and County, independent of Taxes | | 117,000 00 |
| Amount of Tax assessed, for the present financial year | 540,000 00 | |
| From which, deduct for probable abatements | 5,000 00 | |
| Leaving the net Income from the Tax of the year | | 535,000 00 |
| And making the total of Revenue, calculated upon for the financial year 1839–40 | | $652,000 00 |

## REAL AND PERSONAL PROPERTY

### *Of the City of Boston and County of Suffolk.*

The Common.
Fort Hill—and sundry lots of land adjoining.
Land on various streets, formerly the Mill Pond.
Upland and Flats at the bottom of the Common, including the purchase from the former occupants of the Ropewalk Lands.
Lands on each side of the Neck; comprising 5,792,185 square feet of Land, exclusive of Streets and Public Squares.
Two Malls on the Neck.
A lot of Land on Pleasant street, occupied by the State for a Laboratory.
A lot of Land on the south side of the street leading from Washington street to South Boston Bridge.
Land and Building on School street, formerly occupied as an Engine House.
Engine Houses and the Land on which they stand, in Salem, Mason, Leverett and East Streets, on Washington Street near the Franklin School House, on Tremont Street near the Johnson School House, on Dock Square, Pemberton Hill, at South Boston, and at East Boston.
House and Land on Friend and Market streets, for Engine House and Fire Hook and Ladder Company.
Hook and Ladder House, near Johnson School House.
Four Burial Grounds in the City.
One do. on the Neck.
One do. South Boston.
Two Tombs in Copp's Hill Burial Ground.
Tomb in the South Burial Ground, with four apartments, for the interment of children.
Two Infant's Tombs in the North Burial Ground.
Fifty-eight Tombs in the South Burial Ground.
One Tomb in the Granary Burial Ground.
One Tomb in the Chapel Burial Ground.
Two new Tombs in the Central Burial Ground.
Faneuil Hall, with the stores under, and the Land contiguous to the same.

The New Market House, east of Faneuil Hall.
The City Wharf, east of Faneuil Hall Market, leased at $10,000 per annum.
Two Wharves on Lynn street—One leased—the other occupied by the City, for landing Paving Stones, Gravel, &c.
The City Hall.
County Court House and Land, in School street.
Court House and Prisons, in Leverett street.
New Court House and Land connected therewith, near Court street; a portion of the building is leased to the United States, at $3,000 per annum.
The Columbian Hall Estate, near the New Court House.
House of Industry, House of Reformation, House of Correction, Lunatic Hospital, two Houses for Colored Poor, School House, Slaughter House, and other Out-buildings, and sixty-one acres of Land at South Boston; together with the Stock on hand, the Furniture, the Farming Utensils, and various articles appertaining to the establishment.
Deer Island, and the Buildings thereon.
Hospital on Rainsford Island, built in 1819, and a Cottage for the Resident Physician, built in 1829.
Two Hay Scales and three City Pounds.
Ward Room and Cellar, in Ward No. 3, and about 1600 feet of land contiguous thereto.
Stables on Merrimac Street.
Eliot School House in North Bennet street.
Wells do. in Blossom street.
Mayhew do. in Hawkins street.
Latin do. in School street.
Adams do. in Mason street.
Hancock do. in Hanover street.
Bowdoin do. in Derne street.
Boylston do. Fort Hill.
Hawes do. at South Boston.
Franklin do. in Washington street.
English High School House, in Pinckney street.
Winthrop School House, in East street.
Johnson School House in Tremont street, with about 12,000 feet of Land, under and adjoining.
Lyman School House, at East Boston.
Old Franklin School House, now occupied as a Ward Room, Watch House, and Primary School House.

Smith School House, in Belknap street, including the Grammar and Writing Departments, and two Primary Schools, for colored children.

A Building at East Boston, in which the Lyman School was kept—the land not owned by the City.

School House on the Western Avenue, occupied by a Primary School.

Primary School House on Purchase Place.

Primary School House and Land, in Tileston Street.

Primary School House and Land, in N. Margin Street.

Primary School House and Land, in Castle Street.

Primary School House and Land, in South street court.

Primary School House and Land, in South Margin Street.

Primary School House and Land, in Dedham Street.

Primary School House, on the Neck Lands.

Primary School House, in Northampton Street.

Primary School House, at South Boston.

Primary School House, in May Street.

Primary School House, in Spring Street Place.

Lot of Land on Newbern Place, purchased as a site for a Primary School House.

Primary School House and Land on Cross street, with a lot of Land adjoining on which is a House and Shop.

Primary School House and Land, on the corner of Fleet and Moon Streets.

Lot of Land on Endicott street, purchased for a Primary School House.

Primary School House on Franklin street, with a lot of Land in the rear, on Theatre alley.

Twenty-three Fire Engines, and one at the House of Industry.

Hose carriages, about ten thonsand feet of leading Hose, one hundred and fifty pairs of Buckets, six hundred feet of Suction Hose, Hose Screws, Hooks, Ladders, Caps, Trumpets, Badges, and various other implements appertaining to the Fire Department.

The new Boat Quarantine, with her two small Boats, and other appurtenances, in the Quarantine service.

Forty-nine Horses, with Wagons, a Chaise, Carts, Harnesses, &c. in the service of the City.

Three Carriages, for the transportation of Paupers, Convicts, and persons sick with the Small Pox.

Five Funeral Cars, with Harnesses complete.
Various Public Wells and Pumps.
About sixty thousand feet of Common Sewers, laid by the City within the last sixteen years, and now under the control of the City Government.
Fifty-three Reservoirs constructed by the City, within the last eleven years.
Thirteen hundred and ninety-seven Lamps, and various fixtures for the use of Gas in lighting the Streets.
Market Scales, Weights, &c.

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## BONDS AND NOTES HELD BY THE CITY.

| | |
|---|---|
| Bonds and Notes received on account of sales of Neck Lands | 153,295 73 |
| Various other Bonds and Notes in the hands of the City Treasurer | 264 91 |
| Bonds and Notes transferred to the City Treasury by the Committee on the extension of Faneuil Hall Market;—amount remaining unpaid | 10,000 00 |
| Bond received for sale of Land in Federal street | 2,719 05 |
| Bond received for sale of land in May and Grove street | 1,478 40 |
| Notes received for sales of Lands on Ann, Clinton and Fulton streets | 690 60 |
| Notes received on account of sale of Land on the Mill Pond | 6,925 73 |
| Bond received for sale of Land at the corner of Prince and Snow-Hill Streets | 600 00 |
| Bond received for sale of a lot of Land on Eliot street | 1,073 75 |
| Making the whole amount of Notes and Bonds held by the City, May 1st, 1839 | $177,048 17 |

## STATEMENT OF THE FRANKLIN FUND.

| | | |
|---|---|---|
| Estimated value of Bonds in the hands of the Treasurer | | 1,846 35 |
| Deposited with the Massachusetts Hospital Life Insurance Company, December 31st, 1838 | 25,309 04 | |
| Interest to December 31st, 1839, at 5½ per cent | 1,392 06 | |
| | | 26,701 10 |
| | | 28,547 45 |
| Balance due William Minot, Esq. the Treasurer | | 105 46 |
| Present value of the Fund | | $28,441 99 |

## FRANKLIN FUND FOR THE PURCHASE OF MEDALS FOR THE PUBLIC SCHOOLS.

| | |
|---|---|
| One Certificate of City Stock, at 6 per cent. interest, payable in three years | $1,000 00 |

*Donation of Mrs. Joanna Brooker and others, to the Selectmen of the town of Boston, for the time being---the Interest of which is to be disposed of for the relief of Poor Widows and Sick People, at their discretion.*

| | |
|---|---|
| One Note and Mortgage | 1,166 66 |
| One Note and Mortgage | 1,503 39 |
| 12 Shares in the United States Bank | 1,200 00 |
| | $3,870 05 |

The interest of the above has been paid, in equal proportions, to the Aldermen, and by them distributed, agreeably to the Wills of the Donors.

*Donation of Abiel Smith, Esq., to the Selectmen of the Town of Boston, for the time being---the Income of which is to be appropriated to the support of a School for the instruction of People of Color, in said Town, in Reading, Writing, and Arithmetic.*

20 Shares in the Newburyport Turnpike Road.

20 Shares in the Second New Hampshire Turnpike Road.
5 do. in the Rhode Island Bridge Company.
1 do. in the Boston Theatre.
1 do. in the Boston Bath House.
1 Certificate of City Stock for $4,000---on interest at 6 per cent. payable in three years.
5 Shares in Suffolk Bank.

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*Legacy of Rufus Webb, Esq.---the interest of which is to be applied to the purchase of Books, for the use of Indigent Scholars, belonging to the Writing Department of the Franklin School.*

1 Certificate of City 5 per cent. Stock, payable in twenty years $1,000 00

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*Donation of a number of Citizens, for the purpose of constituting a Fund, the Income of which is to be applied to the payment of prizes to the most deserving Scholars in the Latin School.*

1 Certificate of City 5 per cent. Stock, payable in twenty years $1,050 00

# REPORT

ON THE

# DEBT AND RESOURCES

OF THE

# CITY OF BOSTON.

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BOSTON:
JOHN H. EASTBURN, CITY PRINTER,
No. 18 State Street.

1839.

*In Common Council, March* 7, 1839.

This Report and the accompanying Resolves having been read, and the Resolves passed to a second reading, were, on motion of Mr. E. Williams, ordered to be printed for the use of the Council.

Attest, RICHARD G. WAIT, *Clerk, C. C.*

# REDUCTION OF CITY DEBT.

*In City Council, March* 7, 1839.

The Committee on Finance who were instructed "to consider the expediency of appropriating the sum of $50,000 annually for the reduction of the City debt," have attended to the subject, and ask leave to Report:

That they are deeply impressed with the importance of making effectual provision for the reduction and ultimate extinction of the City debt, and of making such provision of a permanent character, and based upon a general view of the past and probable future wants and resources of the City. In the first place, they would remark that it has sometimes happened that the appropriations for the current expenses of the City have not been sufficiently large, so that towards the close of the year it has been necessary to borrow a considerable sum to make up the deficiency. This was the case the very last year, when $28,000 were ordered to be borrowed to make good the deficit that it was known would occur before the first day of May next. It is sufficiently manifest that this is a kind of debt which would never be incurred by an individual, or a corporation, that had the power and the will to be only moderately prudent. It should never be suffered in a City like Boston, whose means are ample, and the liberality of whose inhabitants is proverbial. Whatever expenses are of a usual kind, and can be anticipated at the beginning of the financial year, ought to be fairly and fully provided for in the amount taxed, and not thrown upon the shoulders of posterity to pay, while we enjoy the exclusive benefit.

There is another class of expenditures, often equally necessary with those which are customary, and that are never incurred unless from a manifest expediency, at least, which a loan is a very proper mode of meeting in part. But it has heretofore been the general practice of the City Government to meet such expenditures *wholly* by loan, instead of taxing a portion of them on the generation who authorized them, and who enjoy a part of the benefit derived from them. The expenses alluded to are those which arise from the erection of new buildings, as the Court House, Market House, &c., or from great improvements in highways, such as the opening of Commercial, Blackstone and Broad Streets, very expensive and desirable improvements, of which we partake of the advantages, and ought therefore to share the cost. There seems to have been a vague impression of an indefinite and growing value in the available City property, of which posterity were to have the benefit, and that therefore there was little danger of loading them with too heavy a burden of taxation. It is very clear, however, that the value of the disposable City property is not only limited, but that it may be very easily estimated; and it would seem equally manifest that justice requires that it should not be mortgaged by any generation, or by the government of any particular year, beyond its actual value at the time. Posterity will have its own burdens to provide for, and it is but equitable that they should have their share of the rising value of the public property.

These, then, seem to the Committee to be reasonable limitations to the plan of defraying expenses by loan on the general credit of the City; first, that all

current expenses should be paid by coincident taxation, and secondly that the public property should never be mortgaged by loan beyond its actual value at the time. It seems also to the Committee that the period has arrived when it is necessary to make a careful comparison between the amount of the debt, and the value of the property which can be applied to its extinction—to make effectual provision for its gradual redemption—and to devise the proper mode of meeting such necessary expenses as tend to the mutual benefit of the present and future generations.

It is so very probable as almost to amount to certainty, that, in the present condition of the City, many expenditures must occur which it would be unreasonable to provide for at once, and equally unreasonable to defer entirely to a distant period. The only way to be just is one which is very easily practicable, viz: to provide by taxation for a due proportion of such sort of expense in each year from the time it is incurred, till the loan for the particular purpose shall be finally extinguished. Besides this, it seems to the Committee in the highest degree desirable that the amount annually taxed for the reduction of the City debt, should be increased, and should bear a certain proportion to the whole amount of the debt. What this proportion should be must be determined by reference to the character of the work which has been performed by means of loans, as well as that which will hereafter be done, should further loans be necessary. If a new street be made, there is little probability that it will ever be discontinued, and the payment of the cost might properly be distributed over a greater number of years than if a public building be

erected, which there is much reason to believe may be superseded by another for the same purpose in a short period, because the public necessity will require a larger and more commodious edifice. Entertaining these general views the Committee are prepared to give them a more definite expression, by proposing to the City Council a certain per centage for each class of expenditure. They are of the opinion that it is expedient, and they therefore recommend that the sum appropriated each year towards the reduction of the City debt, be not less than three per centum on the amount of the debt, as it stands in the Treasurer's books at the time of passing the annual appropriation bill; and that whenever a loan for a specific purpose shall be authorized, if the object be not of the *most permanent* kind, i. e. if it be for building a City Hall, a Court House, or for any thing which may last but for a short term of years, provision shall be made, at the time of contracting said loan, for redeeming it at the rate of five per centum per annum till it shall be extinguished; and if it shall be found, on the completion of any such improvement, that it has cost more than was anticipated, the sum levied shall be raised to the same per centage on the final cost.

Thus, it will be perceived, the Committee are in favor of an annual appropriation which in thirty-three years would extinguish the debt, (if it could be imagined that the City could exist and grow for thirty-three years without finding it necessary to borrow any thing,) and of a specific appropriation for all new loans for objects of a character less permanent than those which are most so, which shall extinguish that particular debt in twenty years.

It may be thought that such provisions will have a tendency to retard improvements, by increasing the tax necessary to complete them so much that the City Council will not attempt to raise it. But the Committee have no fear that improvements will be delayed longer than they ought to be, by this consideration. We cannot, to be sure, always go on at the rapid rate we sometimes have done, while the debt was increased by scores of thousands of dollars per annum, and only $15,000 were appropriated to redeem it; and is it right that we should? Ought we not to be more careful in spending money on the credit of our children? The living generation, the actual members of the City Government, have seen the debt rise from nothing to a million and a half of dollars. Can this go on *ad infinitum?* The Committee are of opinion that it is time to begin to raise, by taxation, a sufficient sum to authorize us to anticipate a real reduction in the amount of the debt within no lengthened period. They do not recommend any particular and fixed sum, because that might become, in a few years, disproportionately small. The rate of three per centum per annum on the highest amount to which the debt shall reach, seems to them a fair and reasonable rate; and it should be so arranged that when the debt is diminishing, this appropriation should be maintained; otherwise the reduction would proceed in a constantly decreasing series, and the extinction of the debt be indefinitely postponed. At this rate, it cannot, of course, be expected that the debt will disappear in precisely thirty-three years, but there would be good reason to hope that it would not increase so as to be-

come an intolerable burden, and that, indeed, at some not very remote period, it might possibly be extinguished.

With regard to the danger of raising the tax-bill too high, by adding so much to the necessary annual appropriations, the Committee will take the opportunity to throw out a single suggestion. It is not so much the amount, as the inequality of taxation which renders it vexatious and burdensome; and if a way could by devised by which taxes could be rendered less unequal than they now are, a great portion of all the complaining which is now heard in our streets would be at once silenced. Almost any change would be an improvement, as our system of taxation is singularly imperfect. But there is a plan, which is practised in another City with excellent results, and is familiar to all who have paid even a slight attention to political economy, which the Committee will take this occasion to bring to the attention of the City Council, as one well worthy of the most careful consideration. It is levying the whole tax on real estate. However alarming this may, at first, sound to those who hold much real estate, (and the Committee do not expect them to hear it, for the first time, with entire composure,) yet if they can be induced to examine into its probable, its *certain* results, the Committee persuade themselves they will find nothing in the proposition which need disturb their equanimity for a moment. It is, in fact, only an indirect way of taxing that personal property which is used in the community, or in other words, it is a tax on consumption. No man can now buy a hat, or a pair of gloves, without paying some minute portion

of the *rent and taxes* of the person to whom he makes the purchase; and if the whole tax were levied upon the real estate of the City, he would, in every purchase, pay an imperceptibly greater portion of the same rent and tax. At present, the tax on real estate, though at the same ratio with that on personal property, amounts to nearly two-thirds of the whole assessment; and if it were all levied on it, it is astonishing how few persons would find the foot of their tax bill materially affected by it. It is sometimes said the landlord pays the tax on the house, or the store, and sometimes the tenant, but in fact it is neither. The tenant hires such a house and such a shop as he can afford from his business, to pay for, and his customers pay his rent in the price of his goods. This is one of the principal reasons, if not the most important one, why articles are generally dearer in large than in small towns. Rents and taxes are higher, and prices must be proportionally higher.

It would seem, then, that the only persons who would apparently escape a fair share of taxation, on this scheme, are capitalists possessing a large share of personal property, who accumulate much and spend little; a class of persons happily very small in this country. And though they may individually pay too little, their money does not escape; for such is the nature of our institutions and habits that whether they invest it in stocks, or notes, or in any way whatsoever, it falls into the hands of business men who pay interest for it, and convert it into merchandise which is bought and sold, and thus pays a part of somebody's tax on house or store.

In this country, however, almost every one lives

up to his means, spends as much as he can afford, and therefore would pay as much tax as he ought to pay, if this plan were adopted. As it is, he may escape a fair tax, as his property may not be visible. There are thousands who live extravagantly, for one individual who lives penuriously. But the great advantage of the plan is that it would prevent all guessing, as there would be no great difference of opinion among practical men respecting the value of real estate, and by thus preventing errors, it would save by far the greater part of all the complaint which is now so abundant about taxation. The Committee can testify from their personal experience, as they doubt not all who have served on the Board of Assessors can do likewise, that the great majority of complaints against the taxes arises from those on personal property, which are necessarily assessed without positive knowledge, and must be the result of chance information. Few men complain of the *amount* of their own tax; many complain because they think their neighbor ought to be taxed more.

Another advantage of this mode of raising the taxes is that, being levied on fixed property, it will prevent that fertile source of controversy, the removal into the country of those who possess large amounts of personal property. If they have any real estate, it will be assessed as at present; and if they make any purchases, whether of raiment, food, or fuel, they pay a tax which though levied on the real, is paid by the personal property of the community, and which will be the same, whether they continue in the City, or remove to the country. And indeed, the more establishments they keep, the greater the expense at which

they live, the more money they will spend in the City, and the more tax they will pay.

If it were true that the penurious rich man, possessing a large amount of personal property, would escape his just share of taxation on this system, there would still be a compensation for this circumstance in the attraction it would present to his mind. It would seem to him a fine thing to escape this expense,—he would come to reside among so judicious a people, and lend his money to the merchant, the jobber, and the mechanic, fertilize their fields of labor, and enable them to pay a tax on the very property he fancies is screened. Thus it may be shown that this imagined exemption is all a delusion. The real difference between the penurious and the liberal man, would be that the one would pay his tax willingly, openly, and knowingly, the other would pay it without knowing it, and while he was flattering himself that his neighbor was paying it for him.

An additional benefit of this mode of levying the tax, of no small weight, is its certainty. All taxes on real estate being a lien on the estate, cannot fail to be ultimately secure. All loss of taxes would therefore be prevented by introducing it.

If, then, this plan were adopted, the amount of assessment might be easily increased, to the moderate extent which would be necessary to accomplish the object mentioned in this report, without exciting any complaint, and all the appropriations might be effectually provided for. In the present state of the law, the difficulty of raising the amount of the tax will be somewhat greater; but, the Committee are persuaded, not greater than ought to be met and overcome.

In order to bring the whole subject before the City Council, the Committee offer the following resolves.

For the Committee.

SAM'L A. ELIOT.

*Resolved*, That it is expedient that all current expenses of the City should be provided for by taxation, or the income of the City property, in each year.

*Resolved*, That it is expedient that a sum not less than three per centum on the amount of the City debt be annually appropriated for its reduction; and whenever a particular loan shall be necessary for an object which is not of the *most permanent* character, provision shall be made for annually raising a sum equal to five per centum on the amount of such loan, till the same shall be extinguished.

*Resolved*, That it is expedient to apply to the Legislature for leave to levy the whole tax of the City of Boston on its real estate.